

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF BATHEASTON ST. JOHN THE BAPTIST WITH ST. CATHERINE

England & Wales - Charity number 1127364

Details

Other names PCC BATHEASTON PARISH

Status Registered

Legal form Previously excepted

Registered 2009-01-02

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

Contact

Address 98 North End
Batheaston
Bath
BA1 7HA

Phone 07552774818

Email admin@sjbatheaston.co.uk

Website <http://www.batheastonchurches.uk/>

Activities

Objects: Promoting in the ecclesiastical parish the whole mission of the Church.

Activities: Regular public worship, open to all Pastoral work including visiting the sick and the bereaved Teaching of Christianity through sermons courses and small groups Taking of religious assemblies in schools Activities for elderly, parents and toddlers and other special needs groups Supporting other charities in UK & overseas Working with other Churches Church available for community activities

Classification

- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED, IN PRACTICE
- Bath And North East Somerset

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£93,305	£81,625	-	-
2024-12-31	£72,825	£82,502	-	-
2023-12-31	£64,618	£70,524	-	-
2022-12-31	£49,581	£77,383	-	-
2021-12-31	£69,673	£72,101	-	-
2020-12-31	£67,053	£83,030	-	-

Trustees

Name	Role	Appointed
Rev Laretta Joy Wilson	Chair	2022-09-27
Aileen Mary Higgs		2023-04-23
DR JACQUELINE RACHAEL CHASTON-BAILEY PHD		2011-10-19
Francois de la Croix-Vaubois		2020-09-13
John William Cornfield		2025-05-18
MR JEM KILE		
MRS PAM BURCOMBE		
Rev Jane Elizabeth Hoe		2024-07-01
Robert Francis Stanley Mimmack		2026-04-26
SARAH ALISON LOUISE SHEPPARD		

Accounts

Parochial Church Council
of
St John the Baptist Batheaston
with St Catherine

Registered Charity No. 1127364

Annual Report & Accounting
Statements for the Year Ending
31st December 2025



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Bath & Wells

Living the story. Telling the story.

PART 2 - Financial Review and Statement of Accounts

The Accounts and Financial Statements for the year ended 31st December 2025 are part of the Annual Report. The accounts have been independently examined by Tom Case FCA whose report is included.

Total receipts were £68,305 excluding a legacy of £25,000 down £4,605 (5.6%) in comparison to 2024 of £72,370. Planned giving through envelopes, banker's orders and collections were down 6.2%.

£8,366 was recovered from HMRC during the year representing tax of gift aid payments received in the year.

We held a number of fund raising events in 2025 which raised funds for the church and also brought in new faces to the events.

We were grateful for a legacy from Mrs Adela Katherine Walters of £25,000 and this has been designated for decorating St Johns.

Receipts	2025	2024	Variance	Variance %
Planned Giving, Collection at Services	29,230	31,162	-1,932	-6.2%
Strutt Bequest London Diocesan Fund	4,100	4,070	30	0.7%
Friends of St Catherine/St John Building Funds	1,245	1,110	135	12.2%
Gift Aid	8,366	9,025	-659	-7.3%
Recurring Grants	763	1,936	-1,173	-60.6%
Fundraising Events	12,805	11,141	1,664	14.9%
Dividends & Interest	7,864	9,205	-1,341	-14.6%
Income from Properties	200	40	160	400.0%
Total Parochial Fees	2,796	3,428	-632	-18.4%
Income from Church Activities	936	1,115	-179	-16.1%
Other	0	138	-138	-100.0%
Sub Total	68,305	72,370	-4,065	-5.6%
Legacy Received	25,000	100	24,900	24900.0%
Total Receipts	93,305	72,470	20,835	28.7%

Total payments were £81,625 in comparison to 2024 of £82,147.

Payments	2025	2024	Variance	Variance %
Fund Raising Costs	-1,687	-1,830	143	7.8%
Donations/Grants to Charities & Mission Giving	-5,461	-4,905	-556	-11.3%
Parish Share	-44,932	-44,180	-752	-1.7%
Salaries & Wages	-3,260	-5,399	2,139	39.6%
Clergy Expenses	-1,562	-1,799	237	13.2%
Other Expenses	-456	-189	-267	-141.2%
Local Mission and Evangelism Projects	-800	-830	30	3.6%
Insurance costs	-3,672	-3,579	-93	-2.6%
Minor Repairs/Routine Maintenance	-1,176	-3,311	2,135	64.5%
Administration costs	-667	-781	114	14.6%
Other Church Expenses/Provision of Services	-818	-476	-342	-71.8%
Churchyard Maintenance	-240	-364	124	34.1%
Flowers	0	-130	130	100.0%
Music costs	-843	-831	-12	-1.5%
Heating & Lighting costs	-6,252	-5,017	-1,235	-24.6%
Governance Costs	-498	-480	-18	-3.8%
Service Fee Remittance to visiting Minister	-50	-50	0	0.0%
Sundry Expenses	-561	-1,488	927	62.3%
Major Repairs/Redecoration to Church Building	-310	-6,508	6,198	95.2%
Major Repairs/Redecoration to other properties	-8,380	0	-8,380	0.0%
Total Payments	-81,625	-82,147	522	0.6%
Net Receipts/Payments	11,680	-9,677	21,357	220.7%

The main areas of outgoings in 2025 were:

1. The PCC donated to a range of charities selected by the PCC:

DEC Middle East Humatarian Appeal	£303.51
Water Aid	£790.00
Annual Sub to Friends of Somerset Churches and Chapels	£50.00
Bath Welcomes Refugees	£220.00
Christian Aid Week	£940.50
Genesis Trust Bath	£722.86
Save the Children	£918.69
Christmas Giving - Batheaston Youth Club	£389.06
Christmas Giving - St Francis	£214.06
Christmas Giving – British Red Cross	£189.09
Other	£722.86
Total	£5,460.63

2. Parish Share (£44,932) is a large expense representing 54% of the total expenditure. This increased from £44,180 in 2024, an increase of 1.7%.

3. Administration costs (£3,260) included salaries for organists and administrative assistant.

4. Repairs to church buildings:

Memorial Wall Repair	£7,300.00
Hillside Trees Tree Survey	£1,080.00
Total	£8,380.00

As in previous years the Parochial Church Council (PCC) identifies and accounts for a number of restricted and designated funds as well as an unrestricted General Fund, in accordance with charity law. Restricted Funds comprise of money which has been given to the PCC with a restriction on its use for particular purposes. Such funds cannot be used for other expenditure without the permission of the donor or, if this is not possible, the Charity Commission. Restricted funds held in 2025 were as follows:

St John Repair Fund: Money collected through fundraising to repair the church building.

St John Internal Repairs and Heating: A fund established for the improvement of the interior of St Johns church including improved heating, lighting and decorations.

St Catherine Legacy & Fabric: Money donated specifically for St Catherine's Church including legacies

St Catherine Music Fund: Income from the Strutt Trust for the provision of music at St Catherine's Church

Friends of St Catherine's Church: Donations from Friends of St Catherine for expenditure on St Catherine's Church as agreed by the PCC in consultation with the Friends of St Catherine

Short-life restricted funds have also been established and spent on specific projects.

There are also a number of "designated" funds which have been set aside by the PCC for particular purposes but which can be used for general purposes if required. One of these is the St John Special Designated Funds held to ensure that legacy to the church (from the late Ted White in 2019) are spent in a manner appropriate to a legacy at the discretion of the PCC.

The St Catherine Designated Fund is used to track expenditure on the running costs of St Catherine's Church. This is held at zero at the year end with excess expenditure (£3,937) being met from Ted White Designated Fund in 2025.

In 2025 £15,000 was transferred from the Deposit Account (Reserves) to subsidise day to day expenditure.

The legacy of £25,000 received in 2025 from Mrs Adela Ketherine Walters had been designated for redecorating St Johns.

The net result for the year was an excess of receipts over payment of £11,680, however excluding the legacy of £25,000 the result is a deficit of receipts over payments of £13,320. If the repairs to the Memorial Wall are excluded the deficit reduces to £6,020.

Parochial Fees Note

The PCC received parochial fees as detailed below during the year. Part is made up of statutory fees due to the PCC or the DBF, as prepared by the Archbishops' Council under the Ecclesiastical Fees Measure 1986. The balance relates to charges as fixed by the PCC, for extras such as bells, flowers and special heating, or paid to visiting ministers, Readers or Non-Stipendiary Ministers as set out in the DBF's Parochial Fees policy

Of these fees only the amount due to the PCC (statutory & non-statutory) is shown above as legally the amount due to the DBF and other ministers (as set out in the DBF policy) should not be treated as PCC income

During the year, the PCC received parochial fees totalling	£4,236.00	
Statutory Fees due to the PCC totalled	£1,875.00	
Statutory Fees due to the DBF totalled	£1,285.00	
Statutory Fees received on behalf of a third party	£0.00	
Non-Statutory Extras due to the PCC totalled	£771.00	
Non-Statutory Extras due to a third party totalled	£155.00	
The PCC also received Deposits for the following year totalling	£150.00	
		<i>Balance owed at year-end (inc. in Creditors)</i>
In total the PCC repaid the following Fees during the year		
Payment to DBF of Statutory Fees	£1,285.00	£0.00
Payment to visiting ministers/Readers/NSMs	£0.00	
Payment to visiting ministers/Readers/NSMs	£155.00	
Payment to visiting ministers/Readers/NSMs	£0.00	£0.00
(This excludes fees for Sunday Services)		

Batheaston with St Catherine's Receipts & Payments Account

for the year ended 31 December 2025

	Notes	General fund £	Designated fund £	Restricted fund £	2025 £	2024 £
Receipts						
Donations and Legacies:						
Planned giving		24,613	280	-	24,893	25,129
Collections, donations & other giving		4,277	822	5,345	10,444	13,149
Income tax recovered		7,742	257	368	8,367	9,025
Legacies		-	25,000	-	25,000	100
Other Trading activities						
Magazine/Bookstall sales/Hall Lettings etc		-	-	-	-	-
Income from other Properties		200	-	-	200	40
Annual Fete/events		12,805	-	-	12,805	11,141
Receipts from Investments:						
Interest & dividends		7,864	-	-	7,864	9,205
Receipts from Charitable activities:						
Parochial fees		2,796	-	-	2,796	3,428
Other Receipts						
Insurance claims		-	-	-	-	-
Sale proceeds from fixed assets		-	-	-	-	-
Loans received		-	-	-	-	-
Other		936	-	-	936	1,253
Total Receipts		61,233	26,359	5,713	93,305	72,470
Payments						
Charitable activities:						
Donations/Grants to charities		(5,461)	-	-	(5,461)	(4,905)
Mission & Evangelism		(800)	-	-	(800)	(830)
Parish Share		(41,309)	(3,623)	-	(44,932)	(44,180)
Clergy expenses		(1,562)	-	-	(1,562)	(1,799)
Church running expenses		(7,484)	(1,167)	(438)	(9,089)	(9,765)
Churchyard maintenance		(240)	-	-	(240)	(364)
Cost of raising funds		(1,687)	-	-	(1,687)	(1,830)
Support costs		(506)	-	-	(506)	(239)
Administration costs (inc. staff costs)		(3,597)	-	(330)	(3,927)	(6,180)
Governance Costs		(498)	-	-	(498)	(480)
Other		(3,223)	(505)	(505)	(4,233)	(5,067)
Major expenditure						
Repairs to church buildings		(310)	-	-	(310)	(6,508)
Repairs to other property		(8,380)	-	-	(8,380)	-
Capital purchases/additions		-	-	-	-	-
Loan repayments		-	-	-	-	-
Total payments		(75,057)	(5,295)	(1,273)	(81,625)	(82,147)
Surplus/(Deficit) of Receipts over payments		(13,824)	21,064	4,440	11,680	(9,677)
Transfers between funds		15,000	(12,563)	(2,437)	-	-
		1,176	8,501	2,003	11,680	(9,677)
Cash at bank and in hand at 1 Jan (Actual Balance)		1,393	152,552	24,158	178,103	187,780
Cash at bank and in hand at 31 Dec (Actual Balance)		2,569	161,053	26,161	189,783	178,103

Statement of Assets and Liabilities at 31 December 2025

ASSETS	2025	2024
	£	£
CCLA Church Board of Finance Deposit Account	183,845	173,137
Co-operative Bank Current Account	6,729	5,598
TOTAL	190,574	178,735
LIABILITIES	0	0
TRANSACTIONS NOT RECONCILED AT YEAR END		
Income	0	783
Expenditure	-791	-1,415
TOTAL	-791	-632
NET CURRENT ASSETS	189,783	178,103

Fund Movement 2025

	Balance at 01 January 2025	Incoming Resources	Resources Expended	Transfers of Funds	Movement	Balance at 31 December 2025
RESTRICTED FUNDS						
St John Repairs Fund	£8,213	£915	£0	£0	£915	£9,128
St John Internal Repairs inc. Heating	£263	£0	£0	£0	£0	£263
St Catherine Legacies	£124	£0	£0	£0	£0	£124
St Catherine Music Fund	£10,086	£4,100	-£1,273	£0	£2,827	£12,913
Friends of St Catherine's Church	£3,034	£698	£0	£0	£698	£3,732
Fund in memory of Dorothy Topham	£337	£0	£0	-£337	-£337	£0
Fund in memory of Skipp	£1,000	£0	£0	-£1,000	-£1,000	£0
Doreen Rita Horsfield Legacy	£1,000	£0	£0	-£1,000	-£1,000	£0
Legacy Viv Andorka	£100	£0	£0	-£100	-£100	£0
DESIGNATED FUNDS						
Fund in memory of Dorothy Topham	£0	£0	£0	£337	£337	£337
Fund in memory of Skipp	£0	£0	£0	£1,000	£1,000	£1,000
Doreen Rita Horsfield Legacy	£0	£0	£0	£1,000	£1,000	£1,000
Legacy Viv Andorka	£0	£0	£0	£100	£100	£100
St John Choir Fund (Choir Fees)	£12	£0	£0	£0	£0	£12
Special Designated Fund (Ted White Legacy)	£150,739	£0	£0	-£18,937	-£18,937	£131,802
St Catherine Day to Day Fund	£0	£1,358	-£5,295	£3,937	£0	£0
St Johns Special Designated Fund Youth Worker	£15	£0	£0	£0	£0	£15
Special Designated Fund (David Ireson Legacy)	£500	£0	£0	£0	£0	£500
Decorating St Johns	£1,286	£0	£0	£0	£0	£1,286
Legacy Mrs Adela Katherine Walters	0	£25,000	£0	£0	£25,000	£25,000
UNRESTRICTED FUNDS						
General Fund PCC & St Johns	£1,393	£61,234	-£75,057	£15,000	£1,178	£2,571
	£178,103	£93,305	-£81,625	£0	£11,680	£189,783

Notes to the Financial Statements

For the year ended 31 December 2025

1. ACCOUNTING POLICIES

The financial statements have been prepared in accordance with the Church Accounting Regulations 2016 together with applicable accounting standards and the SORP 2019 (FRS 102).

The financial statements have been prepared on the Receipts & Payments Basis 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 any accounts of informal gatherings of church members.

Funds

Restricted funds represent (a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest, and (b) donations or grants received 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 each year must be carried forward as a balance on that fund. The PCC does not normally invest separately for each fund. Where there is no separate investment, interest is apportioned to individual funds on an average balance basis.

Unrestricted funds are general funds which can be used by the PCC for ordinary purposes. They include *Designated Funds* which have been allocated by the PCC for a specific purpose, but which could be made available for general purposes.

Incoming resources

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is claimed. Grants and legacies are accounted for when the PCC is legally entitled to the amounts due. Dividends are accounted for when receivable, interest is accrued. All other income is recognised when it is receivable. 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 is accounted for when due. Amounts received specifically for mission are dealt with as restricted funds. All other expenditure is generally recognised when it is incurred and is accounted for gross.

Fixed assets

Consecrated and benefice property is not included in the accounts in accordance with the Charities Act 2011.

Moveable 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). 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 three years. Individual items of equipment with a purchase price of £500 or less are written off when the asset is acquired.

Reserves

The PCC has adopted a policy of trying to maintain a balance on unrestricted funds that equates to at least three months' unrestricted payments. This is equivalent to about £15,000. It is held to smooth out fluctuations in cash flow and to meet emergencies. The General Fund reserves remain below £15,000 but in an emergency the PCC would be able to draw on money in the Special Designated Funds.

2. STAFF COSTS

During the year the PCC paid the costs of an administrator shared with St Swithuns.

3. PAYMENTS TO PCC MEMBERS

No other payments were made to any PCC member apart from reimbursement of purchases of materials and consumables made on behalf of the PCC.

4 FIXED ASSETS – Tangible

For information only

	Church Land	Equipment	TOTAL
	£	£	£
Cost			
at 1 January 2025	3,370	-	3,370
Additions/disposals	-	-	-
at 31 December 2025	3,370	-	3,370
Depreciation			
at 1 January 2025	-	-	-
charged this year	-	-	-
at 31 December 2025	-	-	-
Net book value			
at 31 December 2025	<u>3,370</u>	-	<u>3,370</u>

5 FUNDS

The restricted funds include the St John Repairs Fund, St Catherine Legacy & Fabric, St Catherine Music Fund (Strutt bequest for the benefit of music at St Catherine's), and the Friends of St Catherine's Church.

The PCC has also set up a designated fund for day-to-day income and expenditure in respect of St Catherine's church. However, this is treated as an unrestricted fund as it is in the power of the PCC to use this money for general purposes if it sees fit. Other designated funds relate to a Choir Fund and Special Designated Fund established for the receipt of one legacy.

6 CHARITABLE GIVING

Charitable giving included the following payments:

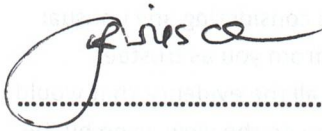
DEC Middle East Humatarian Appeal	£303.51
Water Aid	£790.00
Annual Sub to Friends of Somerset Churches and Chapels	£50.00
Bath Welcomes Refugees	£220.00
Christian Aid Week	£940.50
Genesis Trust Bath	£722.86
Save the Children	£918.69
Christmas Giving - Batheaston Youth Club	£389.06
Christmas Giving - St Francis	£214.06

Christmas Giving – British Red Cross	£189.09
Other	£722.86
Total	£5,460.63

7. STOCK

There was no stock of goods unsold at 31 December 2025.


These Financial Statements were approved by the Parochial Church Council on 2ND March 2026 and signed on its behalf by


.....

J.W. Cornfield
.....

John Cornfield, PCC Honorary Treasurer

Approved at the Annual Parochial Church Meeting held on 26th April 2026.


..... **Chair**

Independent Examiner's report to the PCC of St John the Baptist with St Catherine, Batheaston

I report on the financial statements of the PCC for the year ended 31 December 2025, which are set out in the Annual Report & Financial Statements.

Respective responsibilities of the PCC and the examiner

The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 as amended by the Charities Act 2011 (Accounts and Audit) Order 2015 and that an independent examination is needed. It is my responsibility to:

examine the accounts (under section 145 of the Act)

follow the procedures laid down in the General Directions given by the Charity Commission (under section 145 (5)(b) of the Act) and

state whether particular matters have come to my attention

Basis of this 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 accounts presented with those records. It also includes considering 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 I do not express an audit opinion on the view given by the accounts.

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 Act; and
 - to prepare financial statements, which accord with the accounting records and comply with the requirements of the Act and the Regulationshave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

T R Case BSc FCA
Case Accounting Ltd
20 Goodwood Way
Chippenham
Wiltshire SN14 0SY

Signed


.....

Date

.....^{3RD} March 2026.....

Accounts

**Parochial Church Council
of
St John the Baptist Batheaston
with St Catherine**

Registered Charity No. 1127364

**Annual Report & Accounting
Statements for the Year Ending
31st December 2024**



DIOCESE OF
Bath & Wells

Living the story. Telling the story.

PART 2 - Financial Review and Statement of Accounts

The Accounts and Financial Statements for the year ended 31st December 2024 are part of the Annual Report. The accounts have been independently examined by Tom Case FCA whose report is included.

As in previous years the Parochial Church Council (PCC) identifies and accounts for a number of restricted and designated funds as well as an unrestricted General Fund, in accordance with charity law. Restricted Funds comprise money which has been given to the PCC with a restriction on its use for particular purposes. Such funds cannot be used for other expenditure without the permission of the donor or, if this is not possible, the Charity Commission. Restricted funds held in 2024 were as follows:

St John Repair Fund: Money collected through fundraising to repair the church building.

Parish Administrator: Grant from the Diocese Fund for Church Growth towards salary costs. The fund was fully utilised in 2024.

St John Internal Repairs and Heating: A fund established for the improvement of the interior of St Johns church including improved heating, lighting and decorations.

St John Flowers: A fund for flowers in St John. This fund was fully utilised in 2024.

St Catherine Legacy & Fabric: Money donated specifically for St Catherine's Church including legacies

St Catherine Music Fund: Income from the Strutt Trust for the provision of music at St Catherine's Church

Friends of St Catherine's Church: Donations from Friends of St Catherine for expenditure on St Catherine's Church as agreed by the PCC in consultation with the Friends of St Catherine

Fund in memory of Dororthy Topham

Fund in memory of Skip

Doreen Rita Horsfield Legacy

Viv Andorka Legacy

Short-life restricted funds have also been established and spent on specific projects.

There are also a number of "designated" funds which have been set aside by the PCC for particular purposes but which can be used for general purposes if required. Two of these are the St John Special Designated Funds held to ensure that legacies to the church (those from the late Ted White in 2019 and David Ireson in 2021) are spent in a manner appropriate to a legacy at the discretion of the PCC.

The St Catherine Designated Fund is used to track expenditure on the running costs of St Catherine's Church. This is held at zero at the year end with excess expenditure being met from the restricted St Catherine Legacies.

In 2024, £5,000 was transferred from the Deposit Account (Reserves) to subsidise day to day expenditure. The main areas of outgoings in 2024 were:

1. Parish Share (£44,180) is a large expense representing 52% of the total expenditure. This increased from £32,266 in 2023, an increase of 36%. The year 2022 was £39,257.
2. Administration costs (£6,184) included salaries for organists and administrative assistant.
3. The PCC donated to a range of charities selected by the PCC:

St Francis Hospital	£750.00
Genesis Trust Bath	£750.00
Batheaston Youth Club	£750.00
Disaster Emergency Committee	£750.00
Friends of Somerset Churches and Chapels	<u>£50.00</u>
Total	£3,050

4. A number of events were organised in 2024 which benefited local and national charities which are excluded from the accounts:

WaterAid	£686.76
Mary's Meals	£783.35
Christian Aid	£82.09
Christian Aid Harvest Appeal	<u>£303.12</u>
Total	£1,855.32

5. Repairs to church buildings:

New lighting for St John's	£3,181.21
Final payment of the Audio System	£3,326.40
Total	£6,507.61

We held a number of fund raising events in 2024 which raised funds for the church and also brought in new faces to the events.

	Income	Costs	Balance
Art Trail	£1,381.47	£95.64	£1,285.83
Christmas Tree Festival	£1,475.38	£565.43	£909.95
Village Fete	£5,310.51	£1,148.64	£4,161.87
St John's Decoration Beatle Drive/Sumptous Meals	£1,285.71	£0.00	£1,285.71
Total	£9,453.07	£1,809.71	£7,643.36

£9,024 was recovered from HMRC during the year representing tax of gift aid payment received in the year.

Batheaston with St Catherine's Receipts & Payments Account

Document was last saved: Just now December 2024

	Notes	General fund £	Designated fund £	Restricted fund £	2024 £	2023 £
Receipts						
Donations and Legacies:						
Planned giving		24,394	735	-	25,129	22,539
Collections, donations & other giving		6,994	735	5,775	13,504	10,740
Income tax recovered		8,379	263	383	9,025	8,092
Legacies		-	-	100	100	1,000
Other Trading activities						
Magazine/Bookstall sales/Hall Lettings etc		-	-	-	-	375
Income from other Properties		40	-	-	40	362
Annual Fete/events		9,855	1,286	-	11,141	10,814
Receipts from Investments:						
Interest & dividends		9,205	-	-	9,205	5,852
Receipts from Charitable activities:						
Parochial fees		3,428	-	-	3,428	3,208
Other Receipts						
Insurance claims		-	-	-	-	178
Sale proceeds from fixed assets		-	-	-	-	-
Loans received		-	-	-	-	-
Other		1,253	-	-	1,253	1,458
Total Receipts		63,548	3,019	6,258	72,825	64,618
Payments						
Charitable activities:						
Donations/Grants to charities		(4,905)	-	-	(4,905)	(3,050)
Mission & Evangelism		(830)	-	-	(830)	(976)
Parish Share		(40,653)	(3,527)	-	(44,180)	(32,366)
Clergy expenses		(1,799)	-	-	(1,799)	(1,005)
Church running expenses		(6,803)	(2,583)	(379)	(9,765)	(6,271)
Churchyard maintenance		(364)	-	-	(364)	(1,104)
Cost of raising funds		(1,830)	-	-	(1,830)	(1,304)
Support costs		(239)	-	-	(239)	(15)
Administration costs (inc. staff costs)		(2,757)	-	(3,778)	(6,535)	(7,314)
Governance Costs		(480)	-	-	(480)	(528)
Other		(4,108)	(480)	(480)	(5,068)	(3,249)
Major expenditure						
Repairs to church buildings		(3,181)	(3,326)	-	(6,507)	(13,342)
Repairs to other property		-	-	-	-	1
Capital purchases/additions		-	-	-	-	-
Loan repayments		-	-	-	-	-
Total payments		(67,949)	(9,916)	(4,637)	(82,502)	(70,523)
Surplus/(Deficit) of Receipts over payments		(4,401)	(6,897)	1,621	(9,677)	(5,905)
Transfers between funds		4,154	(144)	(4,010)	-	-
		(247)	(7,041)	(2,389)	(9,677)	(5,905)
Cash at bank and in hand at 1 Jan (Actual Balance)		1,643	159,592	26,547	187,782	193,687
Cash at bank and in hand at 31 Dec (Actual Balance)		1,396	152,551	24,158	178,105	187,782

Parochial Fees Note

The PCC received parochial fees as detailed below during the year. Part is made up of statutory fees due to the PCC or the DBF, as prepared by the Archbishops' Council under the Ecclesiastical Fees Measure 1986. The balance relates to charges as fixed by the PCC, for extras such as bells, flowers and special heating, or paid to visiting ministers, Readers or Non-Stipendiary Ministers as set out in the DBF's Parochial Fees policy

Of these fees only the amount due to the PCC (statutory & non-statutory) is shown above as legally the amount due to the DBF and other ministers (as set out in the DBF policy) should not be treated as PCC income

During the year, the PCC received parochial fees totalling	£6,207.00	
Statutory Fees due to the PCC totalled	£2,733.00	
Statutory Fees due to the DBF totalled	£1,846.00	
Statutory Fees received on behalf of a third party	£0.00	
Non-Statutory Extras due to the PCC totalled	£695.00	
Non-Statutory Extras due to a third party totalled	£933.00	
The PCC also received Deposits for the following year totalling	£0.00	
		<i>Balance owed at year-end (inc. in Creditors)</i>
In total the PCC repaid the following Fees during the year		
Payment to DBF of Statutory Fees	£1,846.00	£0.00
Payment to visiting ministers/Readers/NSMs	£0.00	
Payment to visiting ministers/Readers/NSMs	£933.00	
Payment to visiting ministers/Readers/NSMs (This excludes fees for Sunday Services)	£0.00	£0.00

Fund Movement 2024

	Balance at 01 January 2024	Incoming Resources	Resources Expended	Transfers of Funds	Movement	Balance at 31 December 2024
RESTRICTED FUNDS						
St John Repairs Fund	£7,013	£1,200	£0	£0	£1,200	£8,213
Parish Administrator	£1,487	£0	£-2,303	£816	£-1,487	£0
St John Internal Repairs inc. Heating	£263	£0	£0	£0	£0	£263
Flowers at St John's Church - donation from Bennett fami	£100	£0	£-130	£30	£-100	£0
St Catherine Legacies	£4,980	£0	£0	£-4,856	£-4,856	£124
St Catherine Music Fund	£7,865	£4,425	£-2,204	£0	£2,221	£10,086
Friends of St Catherine's Church	£2,502	£533	£0	£0	£533	£3,034
Fund in memory of Dorothy Topham	£337	£0	£0	£0	£0	£337
Fund in memory of Skipp	£1,000	£0	£0	£0	£0	£1,000
Doreen Rita Horsfield Legacy	£1,000	£0	£0	£0	£0	£1,000
Legacy Viv Andorka	£0	£100	£0	£0	£100	£100
DESIGNATED FUNDS						
St John Choir Fund (Choir Fees)	£12	£0	£0	£0	£0	£12
Special Designated Fund (Ted White Legacy)	£155,739	£0	£0	£-5,000	£-5,000	£150,739
St Catherine Day to Day Fund	£0	£1,734	£-6,590	£4,856	£0	£0
St Johns Special Designated Fund Youth Worker	£15	£0	£0	£0	£0	£15
Special Designated Fund (David Ireson Legacy)	£500	£0	£0	£0	£0	£500
Special Designated Sound System	£3,326	£0	£-3,326	£0	£-3,326	£0
Decorating St Johns	£0	£1,286	£0	£0	£1,286	£1,286
UNRESTRICTED FUNDS						
General Fund PCC & St Johns	£1,643	£63,548	£-67,950	£4,154	£-249	£1,395
	£187,783	£72,825	£-82,503	£0	£-9,678	£178,105

Statement of Assets and Liabilities at 31 December 2024

ASSETS	2024	2023
	£	£
CCLA Church Board of Finance Deposit Account	173,137	169,080
Co-operative Bank Current Account	5,598	13,715
TOTAL	178,735	182,794
LIABILITIES	0	0
TRANSACTIONS NOT RECONCILED AT YEAR END		
Income	783	4,987
Expenditure	-1,413	0
TOTAL	-630	4,987
NET CURRENT ASSETS	178,105	187,781

Notes to the Financial Statements

For the year ended 31 December 2025

1. ACCOUNTING POLICIES

The financial statements have been prepared in accordance with the Church Accounting Regulations 2016 together with applicable accounting standards and the SORP 2019 (FRS 102).

The financial statements have been prepared on the Receipts & Payments Basis 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 any accounts of informal gatherings of church members.

Funds

Restricted funds represent (a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest, and (b) donations or grants received 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 each year must be carried forward as a balance on that fund. The PCC does not normally invest separately for each fund. Where there is no separate investment, interest is apportioned to individual funds on an average balance basis.

Unrestricted funds are general funds which can be used by the PCC for ordinary purposes. They include *Designated Funds* which have been allocated by the PCC for a specific purpose, but which could be made available for general purposes.

Incoming resources

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is claimed. Grants and legacies are accounted for when the PCC is legally entitled to the amounts due. Dividends are accounted for when receivable, interest is accrued. All other income is recognised when it is receivable. 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 is accounted for when due. Amounts received specifically for mission are dealt with as restricted funds. All other expenditure is generally recognised when it is incurred and is accounted for gross.

Fixed assets

Consecrated and benefice property is not included in the accounts in accordance with the Charities Act 2011.

Moveable 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). 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 three years. Individual items of equipment with a purchase price of £500 or less are written off when the asset is acquired.

Reserves

The PCC has adopted a policy of trying to maintain a balance on unrestricted funds that equates to at least three months' unrestricted payments. This is equivalent to about £15,000. It is held to smooth out fluctuations in cash flow and to meet emergencies. The General Fund reserves remain below £15,000 but in an emergency the PCC would be able to draw on money in the Special Designated Funds.

2. STAFF COSTS

During the year the PCC employed a Director of Music until March 2024.

3. PAYMENTS TO PCC MEMBERS

No other payments were made to any PCC member apart from reimbursement of purchases of materials and consumables made on behalf of the PCC.

4 FIXED ASSETS – Tangible

For information only

	Church Land	Equipment	TOTAL
	£	£	£
Cost			
at 1 January 2024	3,370	-	3,370
Additions/disposals	-	-	-
at 31 December 2024	3,370	-	3,370
Depreciation			
at 1 January 2024	-	-	-
charged this year	-	-	-
at 31 December 2024	-	-	-
Net book value			
at 31 December 2024	<u>3,370</u>	=	<u>3,370</u>

5 FUNDS

The restricted funds include the St John Repairs Fund, St Catherine Legacy & Fabric, St Catherine Music Fund (Strutt bequest for the benefit of music at St Catherine's), and the Friends of St Catherine's Church.

The PCC has also set up a designated fund for day-to-day income and expenditure in respect of St Catherine's church. However, this is treated as an unrestricted fund as it is in the power of the PCC to use this money for general purposes if it sees fit. Other designated funds relate to a Choir Fund and Special Designated Fund established for the receipt of one legacy.

6 CHARITABLE GIVING

Charitable giving included the following payments:

	£
St Francis Hospital	750.00
Genesis Trust Bath	750.00
Batheaston Youth Club	750.00
Disaster Emergency Committee	750.00

7. STOCK

There was no stock of goods unsold at 31 December 2024.

These Financial Statements were approved by the Parochial Church Council on 6th April 2025 and signed on its behalf by



.....

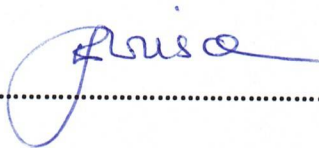
Mr Rob Mimmack, Church Warden



.....

John Cornfield, PCC Honorary Treasurer

Approved at the Annual Parochial Church Meeting held on 18th May 2025



..... **Chair**

Independent Examiner's report to the PCC of St John the Baptist with St Catherine, Batheaston

I report on the financial statements of the PCC for the year ended 31 December 2024, which are set out in the Annual Report & Financial Statements.

Respective responsibilities of the PCC and the examiner

The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 as amended by the Charities Act 2011 (Accounts and Audit) Order 2015 and that an independent examination is needed. It is my responsibility to:

examine the accounts (under section 145 of the Act)

follow the procedures laid down in the General Directions given by the Charity Commission (under section 145 (5)(b) of the Act) and

state whether particular matters have come to my attention

Basis of this 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 accounts presented with those records. It also includes considering 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 I do not express an audit opinion on the view given by the accounts.

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 Act; and
 - to prepare financial statements, which accord with the accounting records and comply with the requirements of the Act and the Regulationshave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

T R Case BSc FCA
Case Accounting Ltd
20 Goodwood Way
Chippenham
Wiltshire SN14 0SY

Signed

..... *Case Accounting Ltd*

Date

..... *7 May 2025*

Accounts

**Parochial Church Council
of
St John the Baptist Batheaston
with St Catherine**

Registered Charity No. 1127364

**Annual Report & Accounting
Statements for the Year Ending
31st December 2023**

**PART 1 - Annual Report for the Parish of St John the Baptist, Batheaston with St Catherine
2023 by the Vicar of the United Benefice of Batheaston with St Catherine & Bathford
The Reverend Laretta Wilson**

As we look back over the past year together, let's begin with gratitude... borrowing the hymn words,

*Lord, for the year your love has kept and guided, urged and inspired us, cheered us on our way, sought us and saved us, pardoned and provided, Lord of the years, **we bring our thanks today.***

We do bring our thanks and our appreciation of how God has blessed us this year:

In our two churches here, as indeed across the benefice, we have been able to provide a pattern of services over each month that reflects the diversity of worship styles within the Church of England- Traditional Book of Common Prayer Evensong, Holy Communion services with both traditional and more modern liturgies, and Welcome Church -an informal service to encourage discussion. It is always our hope that this variety of services means that everyone feels welcome in our village church and whether we have been quiet and reflective, chatting about our faith or singing God's praise exuberantly, we thank God for meeting us in these services. This year we have been luckier with the weather, and we now have heated seat cushions so St Catherine's services on the 1st and 3rd Sundays at 3pm have all gone ahead. Do feel warmly encouraged to come up the valley if you'd like to experience something a bit different- it's a beautiful space and the faithful congregation there are very welcoming. The richness of our pattern of services would not be possible without a team of people playing their part- so a huge thank you also to Sarah and Jacquie for their work leading services, to Will, Marian and Julia whose musical talents are very much appreciated and to everyone who takes their turn preparing prayers, reading and keeping the Vicar on track (thank you Pam). It is with sadness that we have just said goodbye to Will as our regular organist, but we hope this will bring an opportunity for a new season- if you're reading this thinking, 'I'd love to play my flute some times' then please do let someone know! The Joint services, every 5th Sunday alternate between St John's and St Swithun's are really good in themselves and they are also helping us to grow together as a benefice – if you're not in the habit of coming to these- please do- if you need a lift, please let someone know.

We have also begun JAM every fourth Sunday at 3:30pm in St John's. This came from the Allsorts toddler group that runs each Tuesday morning in the Village Hall. After Serena left, I have made it a priority to be there- mostly just chatting with parents and one mum said that if we ran an Afternoon service with Bible stories, she'd bring her kids- so this is it! We have had about 8 children at these services, some families have faithfully come each month, and for everyone who has been there they have been good occasions with fun, friendship and faith growing between us all. My thanks to Sarah and Jane who contribute ideas and join in with the running of the service and also share tea afterwards. A real highlight for me is sharing tea not only with the families present but also with other members of the congregation who've come to the service to welcome others and make tea- please do feel warmly invited if you'd like to join in. Please do continue to pray for all the children in the

village and give thanks for our village school where I am welcomed to lead a weekly assembly (and also offer some maths help), a lot of work but so important.

We know that our faith is about much more than Sunday worship and I am very grateful to Sarah who faithfully continues to offer both online study and an online Compline service each week, this is a great blessing to those who cannot come out to services and is available to anyone - please do ask Sarah if you'd like to join in.

As I'm writing this we are in the middle of our Lent Lunches and we have welcomed some excellent speakers this year. They really have been a blessing in that they have helped us to catch a glimpse of that Life in all its fullness that Jesus came to bring and have shown us where we can join in with what God is doing in the world. Thank you if you have been part of the regular group that have shared their lunch and enjoyed the Speakers. Please do let me know your ideas for who we can invite next time.

Our PCC are always ready and willing to hear new ideas and proposals and I would like to thank each and every one of them for their hard work, time and commitment. We have been very blessed this past year with two excellent churchwardens- Rob Mimmack and Keith Masdin, a brilliant Treasurer John Cornfield and now a part-time Administrator Zoe Hill. I know you'd want me to thank them all for everything they do. Both of our churchwardens have said that they will be stepping down next year so we will need two more volunteers- Rob will work alongside a new person if needed and the job is not onerous as long as the Vicar is in post – I love this job and have every intention to stay so God willing there will not be another vacancy for the foreseeable future.

Of course we must look forward too, in faith and hope, trusting that the One who has brought us through this past year has plenty of surprises and challenges and blessings in store for us in this coming year. We have our curate Jane joining us in July - please do keep praying for her and her ministry across the benefice.

A final Thank you- for the privilege of being your Vicar – with my prayers as always. *Lauretta*

PART 2 - Financial Review and Statement of Accounts

The Accounts and Financial Statements for the year ended 31st December 2023 are part of the Annual Report. The accounts have been independently examined by Tom Case ACA whose report is included.

As in previous years the Parochial Church Council (PCC) identifies and accounts for a number of restricted and designated funds as well as an unrestricted General Fund, in accordance with charity law. Restricted Funds comprise money which has been given to the PCC with a restriction on its use for particular purposes. Such funds cannot be used for other expenditure without the permission of the donor or, if this is not possible, the Charity Commission. Restricted funds held in 2023 were as follows:

St John Repair Fund: Money collected through fundraising to repair the church building.

Parish Administrator: Grant from the Diocese Fund for Church Growth towards salary costs.

St John Internal Repairs and Heating: A fund established for the improvement of the interior of St Johns church including improved heating, lighting and decorations.

St John Flowers: A fund for flowers in St John

St Catherine Legacy & Fabric: Money donated specifically for St Catherine’s Church including legacies

St Catherine Music Fund: Income from the Strutt Trust for the provision of music at St Catherine’s Church

Friends of St Catherine’s Church: Donations from Friends of St Catherine for expenditure on St Catherine’s Church as agreed by the PCC in consultation with the Friends of St Catherine

Fund in memory of Dororthy Topham

Fund in memory of Skip

Short-life restricted funds have also been established and spent on specific projects.

There are also a number of “designated” funds which have been set aside by the PCC for particular purposes but which can be used for general purposes if required. Two of these are the St John Special Designated Funds held to ensure that legacies to the church (those from the late Ted White in 2019 and David Ireson in 2021) are spent in a manner appropriate to a legacy at the discretion of the PCC.

The St Catherine Designated Fund is used to track expenditure on the running costs of St Catherine’s Church. This is held at zero at the year end with excess expenditure being met from the restricted St Catherine Legacy Fund.

In 2023, £25,000 was transferred from the Deposit Account (Reserves) to subsidise day to day expenditure. The main areas of outgoings in 2022 were:

1. Parish Share (£32,366) is a large expense representing 46% of the total expenditure. This will increase to £44,180 in 2024, an increase of 36%. This is following an increase in 2022 (£39,257) and a reduction in 2021 (£39,358).
2. Administration costs (£7,314) included salaries for 1 employee for a full year and 1 employee for January and February.
3. The PCC donated to a range of charities selected by the PCC:

St Francis Hospital	£1,000.00
Genesis Trust Bath	£1,000.00
Batheaston Youth Club	£1,000.00

4. A number of events were organised in 2023 which benefited local and national charities which are excluded from the accounts:

Penny's Pantry	£562.00
Christian Aid Week	£411.56
Christian Aid Syria/Turkey Appeal	£110.00

5. Repairs to church buildings:

Heated cushions for St Catherine's	£9,897.80
Part Payment of the Audio System	£3,444.00
Total	£13,341.80

We held a number of fund raising events in 2023 which raised funds for the church and also brought in new faces to the events.

	Income	Costs	Balance
Concert 30th April 2023	£119.00	£0.00	£119.00
Village Fete	£4,233.19	£560.97	£3,672.22
Grow Batheaston	£180.50	£0.00	£180.50
Art Trail	£557.41	£45.25	£512.16
Auction of Promises	£2,023.38	£0.00	£2,023.38
Christmas Tree Festival	£700.55	£548.22	£152.33
Sound System	£3,000.00	£0.00	£3,000.00
Total	£10,814.03	£1,154.44	£9,659.59

Notes:

- (i) The village fete also raised £562.00 for Penny's Pantry on the Gate.
(ii) The cost of sound system is excluded from the above table.

£8,092 was recovered from HMRC during the year representing tax of gift aid payment received in the year.

The three-year fixed price contracts for supply of electricity and gas which has shielded the PCC from recent severe price rises came to an end in December 2023. The cost of heat, light and power was £2,141 in 2023. A new three-year contract was agreed in December 2023, however the costs are forecasted to be 116% per annum higher.

Batheaston with St Catherine's Receipts & Payments Account

for the year ended 31 December 2023

Notes	General fund £	Designated fund £	Restricted fund £	2023 £	2022 £
Receipts					
Donations and Legacies:					
Planned giving	21,949	590	-	22,539	22,228
Collections, donations & other giving	4,140	1,010	5,590	10,740	9,192
Income tax recovered	7,087	545	460	8,092	5,129
Legacies	-	-	1,000	1,000	1,000
Other Trading activities					
Magazine/Bookstall sales/Hall Lettings etc	375	-	-	375	1,468
Income from other Properties	362	-	-	362	90
Annual Fete/events	7,814	3,000	-	10,814	4,127
Receipts from Investments:					
Interest & dividends	5,852	-	-	5,852	2,615
Receipts from Charitable activities:					
Parochial fees	3,208	-	-	3,208	2,528
Other Receipts					
Insurance claims	178	-	-	178	-
Sale proceeds from fixed assets	-	-	-	-	-
Loans received	-	-	-	-	-
Other	1,073	385	-	1,458	1,203
Total Receipts	52,038	5,530	7,050	64,618	49,580
Payments					
Charitable activities:					
Donations/Grants to charities	(3,050)	-	-	(3,050)	(5,300)
Mission & Evangelism	(976)	-	-	(976)	(1,001)
Parish Share	(29,778)	(1,789)	(799)	(32,366)	(39,258)
Clergy expenses	(1,005)	-	-	(1,005)	(1,350)
Church running expenses	(4,887)	(523)	(862)	(6,272)	(5,221)
Churchyard maintenance	(864)	-	(240)	(1,104)	(3,516)
Cost of raising funds	(1,304)	-	-	(1,304)	(1,013)
Support costs	(15)	-	-	(15)	(561)
Administration costs (inc. staff costs)	(2,931)	(1,306)	(3,077)	(7,314)	(13,592)
Governance Costs	(528)	-	-	(528)	(438)
Other	(2,338)	(455)	(455)	(3,248)	(3,591)
Major expenditure					
Repairs to church buildings	-	(3,444)	(9,898)	(13,342)	(480)
Repairs to other property	-	-	-	-	(2,065)
Capital purchases/additions	-	-	-	-	-
Loan repayments	-	-	-	-	-
Total payments	(47,676)	(7,517)	(15,331)	(70,524)	(77,386)
Surplus/(Deficit) of Receipts over payments	4,362	(1,987)	(8,281)	(5,906)	(27,806)
<i>Transfers between funds</i>	(3,770)	3,770	-	-	-
	592	1,783	(8,281)	(5,906)	(27,806)
<i>Cash at bank and in hand at 1 Jan (Actual Balance)</i>	1,053	157,806	34,828	193,687	221,493
<i>Cash at bank and in hand at 31 Dec (Actual Balance)</i>	1,645	159,589	26,547	187,781	193,687

Parochial Fees Note

The PCC received parochial fees as detailed below during the year. Part is made up of statutory fees due to the PCC or the DBF, as prepared by the Archbishops' Council under the Ecclesiastical Fees Measure 1986. The balance relates to charges as fixed by the PCC, for extras such as bells, flowers and special heating, or paid to visiting ministers, Readers or Non-Stipendiary Ministers as set out in the DBF's Parochial Fees policy

Of these fees only the amount due to the PCC (statutory & non-statutory) is shown above as legally the amount due to the DBF and other ministers (as set out in the DBF policy) should not be treated as PCC income

During the year, the PCC received parochial fees totalling	£6,761.00	
Statutory Fees due to the PCC totalled	£3,229.00	
Statutory Fees due to the DBF totalled	£1,943.00	
Statutory Fees received on behalf of a third party	£0.00	
Non-Statutory Extras due to the PCC totalled	(£76.00)	
Non-Statutory Extras due to a third party totalled	£1,665.00	
The PCC also received Deposits for the following year totalling	£0.00	
		<i>Balance owed at year-end (inc. in Creditors)</i>
In total the PCC repaid the following Fees during the year		
Payment to DBF of Statutory Fees	£2,115.00	£0.00
Payment to visiting ministers/Readers/NSMs	£0.00	
Payment to visiting ministers/Readers/NSMs	£1,665.00	
Payment to visiting ministers/Readers/NSMs (This excludes fees for Sunday Services)	£0.00	£0.00

Fund Movement 2023

	Balance at 01 January 2022	Incoming Resources	Resources Expended	Transfers of Funds	Movement	Balance at 31 December 2023
RESTRICTED FUNDS						
St John Repairs Fund	£5,818	£1,195	£0	£0	£1,195	£7,013
Parish Administrator	£2,704	£0	-£1,217	£0	-£1,217	£1,487
St John Internal Repairs inc. Heating	£263	£0	£0	£0	£0	£263
Flowers at St John's Church - donation from Bennett family	£100	£0	£0	£0	£0	£100
St Catherine Legacies	£10,917	£0	-£1,549	-£4,388	-£5,937	£4,980
St Catherine Music Fund	£7,042	£4,000	-£3,177	£0	£823	£7,865
Friends of St Catherine's Church	£6,647	£855	-£9,388	£4,388	-£4,145	£2,502
Installation of New Digital Projector & Screen at St Johns	£0	£0	£0	£0	£0	£0
Fund in memory of Dorothy Topham	£337	£0	£0	£0	£0	£337
Fund in memory of Skip	£1,000	£0	£0	£0	£0	£1,000
Fund for felling of Cypress tree in St Catherine Churchyard	£0	£0	£0	£0	£0	£0
Doreen Rita Horsfield Legacy	£0	£1,000	£0	£0	£1,000	£1,000
DESIGNATED FUNDS						
St John Choir Fund (Choir Fees)	£12	£0	£0	£0	£0	£12
Special Designated Fund (Ted White Legacy)	£156,871	£0	£0	-£1,135	-£1,135	£155,736
St Catherine Day to Day Fund	£237	£2,530	-£2,767	£0	-£237	£0
St Johns Special Designated Fund Youth Worker	£186	£0	-£1,306	£1,135	-£171	£15
Special Designated Fund (David Ireson Legacy)	£500	£0	£0	£0	£0	£500
Special Designated Sound System	£0	£3,000	-£3,444	£3,770	£3,326	£3,326
UNRESTRICTED FUNDS						
General Fund PCC & St Johns	£1,053	£57,361	-£53,000	-£3,770	£592	£1,644
	£193,687	£69,942	-£75,847	£0	£0	£187,781

Statement of Assets and Liabilities at 31 December 2023

ASSETS	2023 £	2022 £
CCLA Church Board of Finance Deposit Account	169,080	188,339
Co-operative Bank Current Account	13,715	4,938
TOTAL	182,794	193,277
LIABILITIES	0	0
TRANSACTIONS NOT RECONCILED AT YEAR END		
Income	4,987	413
Expenditure	0	0
TOTAL	4,987	413
NET CURRENT ASSETS	187,781	193,690

Notes to the Financial Statements
For the year ended 31 December 2023

1. ACCOUNTING POLICIES

The financial statements have been prepared in accordance with the Church Accounting Regulations 2016 together with applicable accounting standards and the SORP 2019 (FRS 102).

The financial statements have been prepared on the Receipts & Payments Basis 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 any accounts of informal gatherings of church members.

Funds

Restricted funds represent (a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest, and (b) donations or grants received 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 each year must be carried forward as a balance on that fund. The PCC does not normally invest separately for each fund. Where there is no separate investment, interest is apportioned to individual funds on an average balance basis.

Unrestricted funds are general funds which can be used by the PCC for ordinary purposes. They include *Designated Funds* which have been allocated by the PCC for a specific purpose, but which could be made available for general purposes.

Incoming resources

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is claimed. Grants and legacies are accounted for when the PCC is legally entitled to the amounts due. Dividends are accounted for when receivable, interest is accrued. All other income is recognised when it is receivable. 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 is accounted for when due. Amounts received specifically for mission are dealt with as restricted funds. All other expenditure is generally recognised when it is incurred and is accounted for gross.

Fixed assets

Consecrated and benefice property is not included in the accounts in accordance with the Charities Act 2011.

Moveable 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). 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 three years. Individual items of equipment with a purchase price of £500 or less are written off when the asset is acquired.

Reserves

The PCC has adopted a policy of trying to maintain a balance on unrestricted funds that equates to at least three months' unrestricted payments. This is equivalent to about £15,000. It is held to smooth out fluctuations in cash flow and to meet emergencies. The General Fund reserves remain below £15,000 but in an emergency the PCC would be able to draw on money in the Special Designated Funds.

2. STAFF COSTS

During the year the PCC employed a Director of Music, and for the period to February 2023 a Children and Youth Worker.

Together these employees equate to less than one full time employee.

3. PAYMENTS TO PCC MEMBERS

No other payments were made to any PCC member apart from reimbursement of purchases of materials and consumables made on behalf of the PCC.

4 FIXED ASSETS – Tangible

For information only

	Church Land	Equipment	TOTAL
	£	£	£
Cost			
at 1 January 2023	3,370	-	3,370
Additions/disposals	-	-	-
at 31 December 2023	3,370	-	3,370
Depreciation			
at 1 January 2023	-	-	-
charged this year	-	-	-
at 31 December 2023	-	-	-
Net book value			
at 31 December 2023	<u>3,370</u>	=	<u>3,370</u>

5 FUNDS

The restricted funds include the St John Repairs Fund, St Catherine Legacy & Fabric, St Catherine Music Fund (Strutt bequest for the benefit of music at St Catherine's), and the Friends of St Catherine's Church.

The PCC has also set up a designated fund for day-to-day income and expenditure in respect of St Catherine's church. However, this is treated as an unrestricted fund as it is in the power of the PCC to use this money for general purposes if it sees fit. Other designated funds relate to a Choir Fund and Special Designated Fund established for the receipt of one legacy.

6 CHARITABLE GIVING

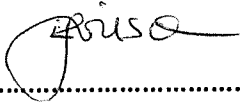
Charitable giving included the following payments:

	£
St Francis Hospital	1,000.00
Genesis Trust Bath	1,000.00
Batheaston Youth Club	1,000.00

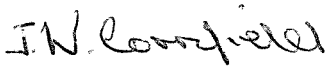
7. STOCK

There was no stock of goods unsold at 31 December 2023.

These Financial Statements were approved by the Parochial Church Council on 5th March 2024 and signed on its behalf by

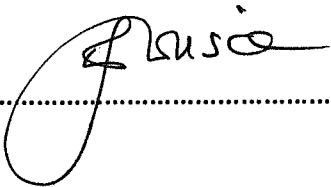


.....
Revd. Laretta Wilson PCC Chair



.....
John Cornfield, PCC Honorary Treasurer

Approved at the Annual Parochial Church Meeting held on.....^{21 April}.....2024



..... Chair

Independent Examiner's report to the PCC of St John the Baptist with St Catherine, Batheaston

I report on the financial statements of the PCC for the year ended 31 December 2023, which are set out in the Annual Report & Financial Statements.

Respective responsibilities of the PCC and the examiner

The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 as amended by the Charities Act 2011 (Accounts and Audit) Order 2015 and that an independent examination is needed. It is my responsibility to:

examine the accounts (under section 145 of the Act)

follow the procedures laid down in the General Directions given by the Charity Commission (under section 145 (5)(b) of the Act) and

state whether particular matters have come to my attention

Basis of this 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 accounts presented with those records. It also includes considering 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 I do not express an audit opinion on the view given by the accounts.

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 Act; and
 - to prepare financial statements, which accord with the accounting records and comply with the requirements of the Act and the Regulationshave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

T R Case BSc FCA
Case Accounting Ltd
20 Goodwood Way
Chippenham
Wiltshire SN14 0SY

Signed

Case Accounting Ltd

Date

15 April 2024

Accounts

**Parochial Church Council
of
St John the Baptist Batheaston
with St Catherine**

Registered Charity No. 1127364

**Annual Report & Accounting
Statements for the Year Ending
31st December 2022**



DIOCESE OF
Bath & Wells

Living the story. Telling the story.

Annual Report for the Parish of St John the Baptist, Batheaston with St Catherine 2022

Part 1 - May 2022 – September 2022

Throughout 2022 I was a part of the team from both Batheaston and Bathford to present assemblies each week at the schools. These occasions are a real opportunity to present bible stories to the children and to get them to reflect on how they might act in similar (if more contemporary) circumstances. There were only three of us on the team and we led these assemblies twice every Thursday in the respective schools.

Following Rev Sally Buddle's departure from Bathford, I had said I could give St Swithun's one communion service each month, and this has continued on the first Sunday of every month since then. Our Lay Readers have covered the Morning Worship services at Batheaston on those occasions and again, their faithfulness in that regard has been much appreciated.

The Batheaston Rural Leaders group began meetings, the first at St John's which was a bit unfortunate as the heating was not working (!) and the group has continued with some success in uniting the different groups meeting within the village. I have attended all but one of those meetings in the role of the leader of St John's and I believe that the village will continue to benefit. A new quarterly publication has been just one of the results of that group.

One of the highlights in the Batheaston calendar was the resumption of the Church Fete in June after a two year gap because of the pandemic. I called our first meeting for April 30th at which time I simply handed over to the very capable Louisa Kile as she had been heading this up for 15 years previously. The whole village came together once again, with the addition of Belle's Angels (a ladies Morris dancing group from Holt) and they proved to be a welcome addition. Social/fundraising events such as this are a great way of meeting people who do not come to church, but spiritual conversations need to take place too.

Although the Benefice of the parishes of Batheaston and Bathford had not yet been legally formed, an advertisement was published by the diocese for a Priest-in-Charge and in May three candidates were interviewed and taken on the tour of both parishes. One candidate was appointed and you will have seen Lauretta since her licensing in September. I had assumed that as Associate Priest I would now have someone to whom I would be "Associate."

However, in July I was informed by the Archdeacon that my “House for Duty” licence would not be renewed – this was a policy from the diocese. I have since let it be known that I am not retiring!! I continue to be supportive of Serena in her training as a Pioneer Minister and we have met regularly for that purpose as well as planning for children in our services. I have also continued to meet regularly with our wardens as well as the wider staff team.

In August under Serena’s leadership, we ran a week-long Holiday Club for children and that was very well received. Scripture Union publishes easily usable material which can be adapted for groups with a smaller staff, and every parent expressed how much they appreciated it. It’s NOT just childcare – unless of course it’s spiritual care of the children. They can be introduced to that wonderful relationship with God and with Jesus at their own level of understanding.

After Holiday Club I took time to go to California to meet up with my brother as we attempted to finalise our mother’s affairs following her death in June. At 103 yrs she left quite a lot of friends and family and we had a Memorial Service for her in the retirement village in which she had lived since the mid-70’s. Seeing so many of her church friends at the service was a tribute to her Christian faith.

During the period of this report I have conducted several weddings, baptisms and funerals (statistics will be recorded in other reports,) but from October 2022 onwards it will be Rev Laretta’s report.

Rev Elizabeth Bennett

Associate Priest until September 27th, 2022

Part 2 September – December 2022

I look back to September and my licensing to the new benefice with gratitude; it was a challenging time as my mother had just died and everyone here was kind and understanding. I really appreciated your warm welcome and I felt at home as Vicar in the benefice very quickly. Of course this was only enhanced when the lovely Ed and I were married in St John’s on 30th December- what a joyful day that was, another reason to say a huge THANK YOU to everyone.

I knew before I came that the diocese was not renewing Elizabeth’s licence, I am sure that those of you who came to know and value her ministry miss this, and of course her leaving has had an impact on the benefice. Logistically this has meant that I can only be in each church every other week and then if I am on leave for one of those weeks it means that I can only be present once a month. This is not good from my perspective but we are very fortunate at St John’s in having Sarah and Jacque who are both keen to exercise their ministry as Lay Leaders. I would like to thank them both very much for all that they are, and all that they give to the life of the church.

A huge thanks also to our two churchwardens, Rob and Keith- I have rarely met wardens who work so well together and their support for myself and the Lay Readers is brilliant. They do an amazing amount behind the scenes, as do many others, I would also like to thank those who are on the PCC, especially John our Treasurer and Diana our Secretary. Unfortunately for us Diana has decided this is the time to step down from this role so it is even more important to voice our heartfelt thanks for her hard work and faithful commitment. You will know that there are many others who read and lead prayers in church, organise and serve coffee, wash up every week, clean the loos and of course make sure flowers are beautifully arranged in church. Each of these ministries is important, no less significant than the Vicar's, so thank you. If you don't do anything other than simply come to church then thank you for that as well, the ministry of your presence is very welcome.

Although I did know about Elizabeth I had no idea that Serena would be leaving as well, losing her work in schools, with the toddler group and in church feels to me like a real loss. The church supported her in her calling to a new post and blessed her and her girls on their way with chocolates, flowers and a generous gift of £150 in tokens. However sad we feel about Serena's departure it is in these times of transition that we have the opportunity to re-think what matters most and so we prayerfully look forward to finding someone new to take on this work, learning from our time with Serena. Of course this means money! For everyone money is tighter than it was and thank you for what you do give. The church needs money for the building, the heating, the welcoming events, and the personnel- so please can I ask you to prayerfully consider your generous giving.

One of the important things to identify as we look to recruit another Children and Families worker is how we reach out to our village. It seems to me that our church is very good at sharing God's love, and I think we are all conscious of our responsibility to be salt and light in this neighbourhood, but if we also want people to find the faith in Christ that we share, then we need to work out how to be welcoming and inclusive for those who may be interested in following Christ but not yet convinced. I am hopeful that a new Café style service can welcome all ages, and the first one last week was a great start by all accounts, again I wish that I could be in two places at once so I can join in! but perhaps this is your chance as the whole church to work together. What might you contribute to this service? An encouraging chat with someone who feels a bit ill at ease? A cheery hello? (Harry could give lessons on this- thank you Harry you always make everyone welcome) An accessible question about faith that encourages a broad response? A positive suggestion for those who are leading? Please do join in, **we are the church.**

I hope that you are feeling encouraged in your faith and that you have been able to join in Morning Prayer this Lent and also come along to the lunchtime Lent meetings. There are also Zoom meetings each week run by Sarah for study and prayer, if you've never tried them then do feel warmly encouraged to drop in, there is no expectation of erudite theological discussion, though your questions and concerns about God and faith are always valuable. I hope that we will be able to have some 'Faith and ...' events ongoingly, Faith and Poetry, Faith and Art, Faith and Walking.... Please let me know what would energise your faith and be something to which you could invite your friends and neighbours. If you ever want to talk about your faith privately, please do let me know, or indeed Sarah or Jacquie. Ed is also a Lay Reader and when he is licensed to this Diocese he would also be pleased to chat to you in this regard.

As we look forward we do so 'with Christ and in Christ and through Christ', knowing that the one we follow is faithful and he will lead us and guide us as we trust him with our future. With every blessing from me, your Vicar, *Lauretta*

PART 2 - Financial Review and Statement of Accounts

The Accounts and Financial Statements for the year ended 31st December 2022 are part of the Annual Report. The accounts have been independently examined by Tom Case ACA whose report is included.

As in previous years the Parochial Church Council (PCC) identifies and accounts for a number of restricted and designated funds as well as an unrestricted General Fund, in accordance with charity law. Restricted Funds comprise money which has been given to the PCC with a restriction on its use for particular purposes. Such funds cannot be used for other expenditure without the permission of the donor or, if this is not possible, the Charity Commission. Restricted funds held in 2022 were as follows:

St John Repair Fund: Money collected through fundraising to repair the church building.

Parish Administrator: Grant from the Diocese Fund for Church Growth towards salary costs.

St Catherine Legacy & Fabric: Money donated specifically for St Catherine's Church including legacies

St Catherine Music Fund: Income from the Strutt Trust for the provision of music at St Catherine's Church

Friends of St Catherine's Church: Donations from Friends of St Catherine for expenditure on St Catherine's Church as agreed by the PCC in consultation with the Friends of St Catherine

St John Internal Repairs and Heating: A fund established for the improvement of the interior of St Johns church including improved heating, lighting and decorations.

Short-life restricted funds have also been established and spent on specific projects.

There are also a number of "designated" funds which have been set aside by the PCC for particular purposes but which can be used for general purposes if required. Three of these are the St John Special Designated Funds held to ensure that legacies to the church (those from the late David Lavington in 2015 and Ted White in 2019 and David Ireson in 2021) are spent in a manner appropriate to a legacy at the discretion of the PCC.

Part of the legacy from David Lavington was separately designated to support the employment of a Children & Worker. Funds from the David Lavington Legacy have been allocated to cover this expenditure over 5 years and the post which was to be reviewed in 2022 will be completed in early 2023.

The St Catherine Designated Fund is used to track expenditure on the running costs of St Catherine's Church. This is held at zero at the year end with excess expenditure being met from the restricted St Catherine Legacy Fund.

In 2022, £24000 was transferred from the Deposit Account (Reserves) to subsidise day to day expenditure. The main areas of outgoings in 2022 were:

1. Parish Share (£39,258) is a large expense representing 51% of the total expenditure.
2. Administration costs (£13,591) included salaries for 2 employees (both of which are less than 1 full time employee) and administration costs.
3. The PCC donated 10% of its previous year's income to a range of charities selected by the congregation:

St Francis Hospital	£900.00
Refugee Council	£900.00
St Mark's School	£900.00
Julien House	£900.00
Batheaston Youth Club	£900.00

4. Maintenance and general expenses

The village fete was held after cancellation of in 2020 and 2021 due to COVID restrictions raising funds of £3,832 and £722 for Ukraine.

£5,129 was recovered from HMRC during the year representing tax of gift aid payment received in the year.

Three-year fixed price contracts for supply of electricity and gas shielded the PCC from recent severe price rises and this benefit will continue until December 2023, but we must then be prepared for very significant price increases when we have to replace these contracts.

Batheaston with St Catherine's Receipts & Payments Account

for the year ended 31 December 2022

	Notes	General fund £	Designated fund £	Restricted fund £	2022 £	2021 £
Receipts						
Donations and Legacies:						
Planned giving		21,468	760	-	22,228	24,629
Collections, donations & other giving		3,072	743	5,377	9,192	25,114
Income tax recovered		4,563	294	273	5,130	11,595
Legacies		-	-	1,000	1,000	500
Other Trading activities						
Magazine/Bookstall sales/Hall Lettings etc		1,468	-	-	1,468	1,736
Income from other Properties		90	-	-	90	1,025
Annual Fete/events		4,127	-	-	4,127	2,055
Receipts from Investments:						
Interest & dividends		2,615	-	-	2,615	109
Receipts from Charitable activities:						
Parochial fees		2,528	-	-	2,528	2,910
Other Receipts						
Insurance claims		-	-	-	-	-
Sale proceeds from fixed assets		-	-	-	-	-
Loans received		-	-	-	-	-
Other		1,203	-	-	1,203	-
Total Receipts		41,134	1,797	6,650	49,581	69,673
Payments						
Charitable activities:						
Donations/Grants to charities		(5,300)	-	-	(5,300)	(3,065)
Mission & Evangelism		(595)	(405)	-	(1,000)	(811)
Parish Share		(35,986)	(3,271)	-	(39,257)	(39,258)
Clergy expenses		(1,350)	-	-	(1,350)	(2,421)
Church running expenses		(4,251)	(908)	(62)	(5,221)	(5,243)
Churchyard maintenance		(614)	(1,032)	(1,870)	(3,516)	(3,362)
Cost of raising funds		(1,013)	-	-	(1,013)	(1,384)
Support costs		(561)	-	-	(561)	(41)
Administration costs (inc. staff costs)		(3,871)	(7,860)	(1,860)	(13,591)	(12,118)
Governance Costs		(438)	-	-	(438)	(420)
Other		(2,805)	(393)	(393)	(3,591)	(3,148)
Major expenditure						
Repairs to church buildings		-	-	(480)	(480)	(829)
Repairs to other property		-	(2,065)	-	(2,065)	-
Capital purchases/additions		-	-	-	-	-
Loan repayments		-	-	-	-	-
Total payments		(56,784)	(15,934)	(4,665)	(77,383)	(72,100)
Surplus/(Deficit) of Receipts over payments		(15,650)	(14,137)	1,985	(27,802)	(2,427)
<i>Transfers between funds</i>		16,486	(12,486)	(4,000)	(0)	-
		836	(26,623)	(2,015)	(27,802)	(2,427)
<i>Cash at bank and in hand at 1 Jan (Actual Balance)</i>		217	184,432	36,843	221,492	223,919
<i>Cash at bank and in hand at 31 Dec (Actual Balance)</i>		1,053	157,809	34,828	193,690	221,492

Parochial Fees Note

The PCC received parochial fees as detailed below during the year. Part is made up of statutory fees due to the PCC or the DBF, as prepared by the Archbishops' Council under the Ecclesiastical Fees Measure 1986. The balance relates to charges as fixed by the PCC, for extras such as bells, flowers and special heating, or paid to visiting ministers, Readers or Non-Stipendiary Ministers as set out in the DBF's Parochial Fees policy

Of these fees only the amount due to the PCC (statutory & non-statutory) is shown above as legally the amount due to the DBF and other ministers (as set out in the DBF policy) should not be treated as PCC income

During the year, the PCC received parochial fees totalling	£4,827.00	
Statutory Fees due to the PCC totalled	£1,762.00	
Statutory Fees due to the DBF totalled	£1,454.00	
Statutory Fees received on behalf of a third party	£0.00	
Non-Statutory Extras due to the PCC totalled	£366.00	
Non-Statutory Extras due to a third party totalled	£845.00	
The PCC also received Deposits for the following year totalling	£400.00	
		<i>Balance owed at year-end (inc. in Creditors)</i>
In total the PCC repaid the following Fees during the year:		
Payment to DBF of Statutory Fees	£1,454.00	£0.00
Payment to visiting ministers/Readers/NSMs	£0.00	
Payment to visiting ministers/Readers/NSMs	£845.00	
Payment to visiting ministers/Readers/NSMs	£0.00	£0.00
(This excludes fees for Sunday Services)		

Fund Movements 2022

	Balance at 01 January 2022	Incoming Resources	Resources Expended	Transfers of Funds	Balance at 31 December 2022
RESTRICTED FUNDS					
Overhaul of St John's Church Clock Mechanism	£0	£0	£0	£0	£0
St John Repairs Fund	£4,821	£998	£0	£0	£5,818
Parish Administrator	£2,704	£0	£0	£0	£2,704
St John Internal Repairs inc. Heating	£743	£0	-£480	£0	£263
Flowers at St John's Church - donation from Beni	£100	£0	£0	£0	£100
St Catherine Legacies	£16,287	£0	-£1,370	-£4,000	£10,917
St Catherine Music Fund	£5,500	£4,160	-£2,618	£0	£7,042
Friends of St Catherine's Church	£6,052	£595	£0	£0	£6,647
Installation of New Digital Projector & Screen at E	£7	£0	-£7	£0	£0
Fund in memory of Dorothy Topham	£130	£207	£0	£0	£337
Fund in memory of Skipp	£0	£1,000	£0	£0	£1,000
Fund for felling of Cypress tree in St Catherine C	£500	£0	-£500	£0	£0
DESIGNATED FUNDS					
St John Choir Fund (Choir Fees)	£55	£0	-£43	£0	£12
Special Designated Fund (David Lavington Lega	£6,851	£0	-£2,065	-£4,786	£0
Special Designated Fund (Ted White Legacy)	£168,974	£0	£0	-£12,100	£156,874
St Catherine Day to Day Fund	£0	£1,872	-£5,635	£4,000	£237
St Johns Special Designated Fund Youth Worke	£8,052	£98	-£8,364	£400	£186
Special Designated Fund (David Ireson Legacy)	£500	£0	£0	£0	£500
UNRESTRICTED FUNDS					
General Fund PCC & St Johns	£217	£48,348	-£63,999	£16,486	£1,053
	£221,493	£57,278	-£85,081	£0	£193,690

Statement of Assets and Liabilities at 31 December 2022

ASSETS	2022 £	2021 £
CCLA Church Board of Finance Deposit Account	188,339	209,761
Co-operative Bank Current Account	4,938	11,480
TOTAL	193,277	221,241
LIABILITIES	0	0
TRANSACTIONS NOT RECONCILED AT YEAR END		
Income	413	271
Expenditure	0	-20
TOTAL	413	251
NET CURRENT ASSETS	193,690	221,492

Notes to the Financial Statements

For the year ended 31 December 2022

1. ACCOUNTING POLICIES

The financial statements have been prepared in accordance with the Church Accounting Regulations 2016 together with applicable accounting standards and the SORP 2019 (FRS 102).

The financial statements have been prepared on the Receipts & Payments Basis 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 any accounts of informal gatherings of church members.

Funds

Restricted funds represent (a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest, and (b) donations or grants received 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 each year must be carried forward as a balance on that fund. The PCC does not normally invest separately for each fund. Where there is no separate investment, interest is apportioned to individual funds on an average balance basis.

Unrestricted funds are general funds which can be used by the PCC for ordinary purposes. They include *Designated Funds* which have been allocated by the PCC for a specific purpose, but which could be made available for general purposes.

Incoming resources

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is claimed. Grants and legacies are accounted for when the PCC is legally entitled to the amounts due. Dividends are accounted for when receivable, interest is accrued. All other income is recognised when it is receivable. 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 is accounted for when due. Amounts received specifically for mission are dealt with as restricted funds. All other expenditure is generally recognised when it is incurred and is accounted for gross.

Fixed assets

Consecrated and benefice property is not included in the accounts in accordance with the Charities Act 2011.

Moveable 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). 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 three years. Individual items of equipment with a purchase price of £500 or less are written off when the asset is acquired.

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The PCC has adopted a policy of trying to maintain a balance on unrestricted funds that equates to at least three months' unrestricted payments. This is equivalent to about £15,000. It is held to smooth out fluctuations in cash flow and to meet emergencies. The General Fund reserves remain below £15,000 but in an emergency the PCC would be able to draw on money in the Special Designated Funds.

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During the year the PCC employed a Director of Music, and a Children and Youth Worker. The Children and Youth Worker has elected to join a pension scheme to which the PCC contributes.

Together these employees equate to less than one full time employee.

3. PAYMENTS TO PCC MEMBERS

No other payments were made to any PCC member apart from reimbursement of purchases of materials and consumables made on behalf of the PCC.

4 FIXED ASSETS – Tangible

For information only

	Church Land	Equipment	TOTAL
	£	£	£
Cost			
at 1 January 2022	3,370	-	3,370
Additions/disposals	-	-	-
at 31 December 2022	3,370	-	3,370
Depreciation			
at 1 January 2022	-	-	-
charged this year	-	-	-
at 31 December 2022	-	-	-
Net book value			
at 31 December 2022	<u>3,370</u>	-	<u>3,370</u>

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The restricted funds include the St John Repairs Fund, St Catherine Legacy & Fabric, St Catherine Music Fund (Strutt bequest for the benefit of music at St Catherine's), and the Friends of St Catherine's Church.

The PCC has also set up a designated fund for day-to-day income and expenditure in respect of St Catherine's church. However, this is treated as an unrestricted fund as it is in the power of the PCC to use this money for general purposes if it sees fit. Other designated funds relate to a Choir Fund and Special Designated Funds established for the receipt of two legacies. Part of these funds have been set aside to cover the costs of employing a Children and Youth Worker for up to 5 years.

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Charitable giving included the following payments:

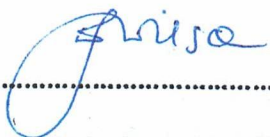
	£
St Francis Hospital	900.00
Refugee Council	900.00

St Mark's School	900.00
Julien House	900.00
Batheaston Youth Club	900.00


7. STOCK

This comprises purchases of Traidcraft goods unsold at 31 December 2022.

These Financial Statements were approved by the Parochial Church Council on 11 April 2023 2023 and signed on its behalf by

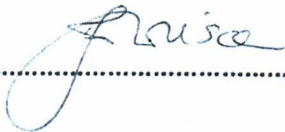


 Revd. Laretta Wilson PCC Chair



 John Cornfield, PCC Honorary Treasurer

Approved at the Annual Parochial Church Meeting held on 23RD APRIL 2023


 Chairman

Independent Examiner's report to the PCC of St John the Baptist with St Catherine, Batheaston

I report on the financial statements of the PCC for the year ended 31 December 2022, which are set out in the Annual Report & Financial Statements.

Respective responsibilities of the PCC and the examiner

The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 as amended by the Charities Act 2011 (Accounts and Audit) Order 2015 and that an independent examination is needed. It is my responsibility to:

examine the accounts (under section 145 of the Act)

follow the procedures laid down in the General Directions given by the Charity Commission (under section 145 (5)(b) of the Act) and

state whether particular matters have come to my attention

Basis of this 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 accounts presented with those records. It also includes considering 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 I do not express an audit opinion on the view given by the accounts.

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 Act; and
 - to prepare financial statements, which accord with the accounting records and comply with the requirements of the Act and the Regulationshave not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

T R Case BSc FCA
Case Accounting Ltd
20 Goodwood Way
Chippenham
Wiltshire SN14 0SY

Signed

..... *Case Accounting Ltd*

Date

..... *11 April 2023*

Accounts

**Parochial Church Council
of
St John the Baptist Batheaston
with St Catherine**

Registered Charity No. 1127364

**Annual Report & Accounting
Statements for the Year Ending
31st December 2021**



DIOCESE OF
Bath & Wells

Living the story. Telling the story.

Annual Report for the Parish of St John the Baptist, Batheaston with St Catherine 2021

Though still under some government restrictions due to Covid – 19, St John's was reopened for Sunday services at the end of March 2021 and we continued to record services to view on Facebook. This of course involved a lot of extra work from the staff and musicians, particularly from Serena Stanton our Children and Young people's officer. Recording on her phone within the church, she then spent time visiting those who were scheduled to read scripture or lead prayers, and then four hours later the editing and posting was completed. So a huge thank you to Serena for all the extra time and effort.

In August we stopped recording services to see if that would encourage better attendance at the in-person services and it proved to be just the case.

The major shift during these twelve months has been the working with Bathford church to form a new benefice required by our diocese of Bath and Wells. Beginning with two meetings of a Working Group it developed into a smaller group of people under the guidance of Julia Hill, a Parish Support worker from the diocese. The representatives from each parish were agreed upon by the PCCs and it has to be said that they have put in a lot of work both individually and in meetings. The main purpose was to produce a profile for a prospective incumbent, and it is hoped that at the meeting in March 2022 of both PCCs this document can be approved. Subsequently, an advertisement will go into the Church Times describing the post and the sort of incumbent both parishes are seeking for the benefice. Our Archdeacon, Adrian Youings, has visited us on more than one occasion to explain the need and the processes involved, and along with great co-operation from Bathford church there is light at the end of the tunnel. It has certainly been a steep learning curve for many of us. When Rev Sally Buddle left her position in Bathford I volunteered to give them one communion service each month and this has been an opportunity to get to know the congregation there as well.

Serena and I have continued to lead assemblies in the primary schools, sometimes by Zoom or recordings, but now in person again. We also plan activities over Easter to involve the families from Batheaston school.

I meet with the wardens once a month and with the whole Staff Team once a month as well. Our Readers, Sarah and Jacquie, continue to lead services and/or preach, and their contributions both in time and ideas are much appreciated. The PCC will have met six times, one of which was with the Archdeacon and concerned retention of the Batheaston vicarage. We welcomed the decision by the Property Dept of the diocese as well as that of the archdeacon to base the new incumbent in Batheaston.

In October St John's became one of the major venues for the Batheaston Art Trail and it was such a success that the date for this year was very quickly set. Prior to that, I was invited by our sponsors Christ Church, Oxford, to attend a retreat for all clergy under their sponsorship. It was an excellent few days of spiritual refreshment with retired bishop of Oxford, John Pritchard as the speaker.

Under Rob Mimmack's patient guidance, and the work of the BNVH committee, the new Patsy Townsend village hall has been completed and the land lease to BNVH was finally signed in January 2022.

Banners have become visible on the wall at the base of the steps at St John's, and these are designed to attract attention to the fact that St John's is an active and lively church. I always use references from the bible on these, but I do have help with the artistic design, the latter not being my forte by computer !!

A study/discussion group by Zoom has continued and is run by Sarah; another in-person Homegroup has begun on a Wednesday mornings during term time and both are open to others who might be interested.

During the year there have been two baptisms at St John's and one at St Catherine's, two weddings at St John's, ten funerals or burials of ashes, and four memorial services, one of which was for Peter Giles when a quarter peal was rung in honour of his many years as tower captain at St John's – there are some things over which Covid had *no* control. Our sovereign God is in control and we need to continue to look to Him in our daily life both as individuals and as our churches.

Rev Elizabeth Bennett. April 2022

PART 2 - Financial Review and Statement of Accounts

The Accounts and Financial Statements for the year ended 31st December 2021 are part of the Annual Report. The accounts have been independently examined by Tom Case ACA whose report is included.

As in previous years the Parochial Church Council (PCC) identifies and accounts for a number of restricted and designated funds as well as an unrestricted General Fund, in accordance with charity law. Restricted Funds comprise money which has been given to the PCC with a restriction on its use for particular purposes. Such funds cannot be used for other expenditure without the permission of the donor or, if this is not possible, the Charity Commission. Restricted funds held in 2021 were as follows:

St John Repair Fund: Money collected through fundraising to repair the church building.

Parish Administrator: Grant from the Diocese Fund for Church Growth towards salary costs.

St Catherine Legacy & Fabric: Money donated specifically for St Catherine's Church including legacies

St Catherine Music Fund: Income from the Strutt Trust for the provision of music at St Catherine's Church

Friends of St Catherine's Church: Donations from Friends of St Catherine for expenditure on St Catherine's Church as agreed by the PCC in consultation with the Friends of St Catherine

St John Internal Repairs and Heating: A fund established for the improvement of the interior of St Johns church including improved heating, lighting and decorations.

Short-life restricted funds have also been established and spent on specific projects.

There are also a number of "designated" funds which have been set aside by the PCC for particular purposes but which can be used for general purposes if required. Three of these are the St John Special Designated Funds held to ensure that legacies to the church (those from the late David Lavington in 2015 and Ted White in 2019 and David Ireson in 2021) are spent in a manner appropriate to a legacy at the discretion of the PCC.

Part of the legacy from David Lavington was separately designated to support the employment of a Children & Worker. Funds from the David Lavington Legacy have been allocated to cover this expenditure over 5 years and the post will be reviewed in 2022.

The St Catherine Designated Fund is used to track expenditure on the running costs of St Catherine's Church. This is held at zero at the year end with excess expenditure being met from the restricted St Catherine Legacy Fund.

A fundraising campaign with church members in early 2021 was successful in bringing in both increased regular income and one-off donations which helped to reduce the use of reserves to subsidise day to day expenditure but there is still a deficit and £5,000 was required for this purpose in 2021 as opposed to £20,000 in 2020.

For a number of reasons, particularly the continuing Covid crisis and continuing work to build the new village hall meant that it was not feasible to hold a Village Fete for the second year running meaning the loss of up to £4,000 in fundraising for the second successive year.

Three-year fixed price contracts for supply of electricity and gas shielded the PCC from recent severe price rises and this benefit will continue until December 2022, but we must then be prepared for very significant price increases when we have to replace these contracts.

Parish Share (£39,250 in 2021) remains a substantial burden on PCC funds representing 54% of total expenditure. Unfortunately, the annual review of this through a yearly return of numbers of church members has been discontinued since 2019 and a fall in numbers is no longer resulting in a reduction in payments to the Diocese. The PCC is making representations to the Diocesan Board of Finance about this.

£11,595 was recovered from HMRC during the year representing tax on gift aid payments received in previous years.

The contract for the building of Batheaston New Village Hall (BNVH) continued throughout the year and was finally completed in January 2022. Reimbursement of the £13,500 expended by the PCC in demolishing the old Church Hall in 2017 was finally made in December thank to an exceptionally generous donation by an anonymous church member which had the effect of relieving the BNVH charity of the need to use funds raised to build the hall for this purpose. The new Hall will be a long awaited and hugely beneficial asset to the village facilitated by the PCC's donation of the site of the Church Hall for this purpose.

As usual the PCC donated 10% of its previous year's income to a range of charities selected by the congregation. The organisations benefitting are listed in the Accounts. A payment of £750 to the Refugee Society had to be deferred until after the year end for technical reasons.

Batheaston with St Catherine's Receipts & Payments Account

for the year ended 31 December 2021

	General fund	Designated fund	Restricted fund	2021	2020
	£	£	£	£	£
Receipts					
Donations and Legacies:					
Planned giving	23,319	1,310	-	24,629	19,289
Collections, donations & other giving	3,734	13,908	7,472	25,114	14,796
Income tax recovered	10,319	462	814	11,595	8,409
Legacies	-	500	-	500	18,974
Other Trading activities					
Magazine/Bookstall sales/Hall Lettings etc	1,731	5	-	1,736	1,720
Income from other Properties	1,025	-	-	1,025	-
Annual Fete/events	2,055	-	-	2,055	-
Receipts from Investments:					
Interest & dividends	109	-	-	109	956
Receipts from Charitable activities:					
Parochial fees	2,910	-	-	2,910	2,191
Other Receipts					
Insurance claims	-	-	-	-	-
Sale proceeds from fixed assets	-	-	-	-	-
Loans received	-	-	-	-	-
Other	-	-	-	-	717
Total Receipts	45,202	16,185	8,286	69,673	67,052
Payments					
Charitable activities:					
Donations/Grants to charities	(3,065)	-	-	(3,065)	(3,115)
Mission & Evangelism	(157)	(654)	-	(811)	(329)
Parish Share	(36,118)	(331)	(2,810)	(39,259)	(42,051)
Clergy expenses	(2,421)	-	-	(2,421)	(1,788)
Church running expenses	(3,800)	(1,028)	(415)	(5,243)	(6,313)
Churchyard maintenance	(916)	(946)	(1,500)	(3,362)	(1,501)
Cost of raising funds	(1,384)	-	-	(1,384)	(1,229)
Support costs	(41)	-	-	(41)	(90)
Administration costs (inc. staff costs)	(2,814)	(7,294)	(2,010)	(12,118)	(12,518)
Governance Costs	(420)	-	-	(420)	(408)
Other	(2,014)	(759)	(375)	(3,148)	(2,518)
Major expenditure					
Repairs to church buildings	(829)	-	-	(829)	(700)
Repairs to other property	-	-	-	-	(10,469)
Capital purchases/additions	-	-	-	-	-
Loan repayments	-	-	-	-	-
Total payments	(53,979)	(11,012)	(7,110)	(72,101)	(83,029)
Surplus/(Deficit) of Receipts over payments	(8,777)	5,173	1,176	(2,428)	(15,977)
<i>Transfers between funds</i>	5,006	(5,006)	-	-	-
<i>Cash at bank and in hand at 1 Jan</i>	(3,771)	167	1,176	(2,428)	(15,977)
<i>Cash at bank and in hand at 31 Dec</i>	3,978	184,265	35,677	223,920	239,897
	207	184,432	36,853	221,492	223,920

*produced using the Diocesan Cashbook v5

Parochial Fees Note

The PCC received parochial fees as detailed below during the year. Part is made up of statutory fees due to the PCC or the DBF, as prepared by the Archbishops' Council under the Ecclesiastical Fees Measure 1986. The balance relates to charges as fixed by the PCC, for extras such as bells, flowers and special heating, or paid to visiting ministers, Readers or Non-Stipendiary Ministers as set out in the DBF's Parochial Fees policy

Of these fees only the amount due to the PCC (statutory & non-statutory) is shown above as legally the amount due to the DBF and other ministers (as set out in the DBF policy) should not be treated as PCC income

During the year, the PCC received parochial fees totalling	£6,587.00	
Statutory Fees due to the PCC totalled	£2,299.00	
Statutory Fees due to the DBF totalled	£2,093.00	
Statutory Fees received on behalf of a third party	£0.00	
Non-Statutory Extras due to the PCC totalled	£511.00	
Non-Statutory Extras due to a third party totalled	£1,584.00	
The PCC also received Deposits for the following year totalling	£100.00	
		<i>Balance owed at year-end (inc. in Creditors)</i>
In total the PCC repaid the following Fees during the year		
Payment to DBF of Statutory Fees	£2,093.00	£0.00
Payment to visiting ministers/Readers/NSMs	£1,584.00	
Payment to visiting ministers/Readers/NSMs	£0.00	
Payment to visiting ministers/Readers/NSMs	£0.00	£0.00
(This excludes fees for Sunday Services)		

Fund Movements 2021						
		Balance at	Incoming	Resources	Transfer	Balance at
		01 January 2021	Resources	Expended	of Funds	31 December 2021
		£	£	£		£
RESTRICTED FUNDS						
	St John Repair	3,602	1,219	0	0	4,821
	St John Clock Overhaul	0				0
	St John Flowers (Margaret Bennett Gift)	100				100
	St John Digital Projector & Screen	7				7
	Parish Administrator	2,704				2,704
	St Catherine Legacy & Fabric	19,097		-2,810		16,287
	St Catherine Music	4,208	4,092	-2,800		5,500
	Friends of St Catherine's Church	5,077	975	0		6,052
	Internal Repair, Redecoration and Heating Fund	753				753
	Fund in Memory of Dorothy Topham	130				130
	Fund for removal of unsafe trees at Church Field		1,500	-1,500		0
	Fund for removal of Cypress tree in St Catherine Churchyard		500			500
	TOTAL	35,677	8,286	-7,110	0	36,853
DESIGNATED FUNDS						
	St John Choir Fund	55				55
	St Catherine Designated Fund	0	2,185	-2,679	494	0
	St John Special Designated Fund (DL)	7,235	13,500	-384	-13,500	6,851
	St John Special Designated Fund (TW)	168,974				168,974
	St J Special Designated Fund (David Ireson Legacy)	0	500			500
	St John Special Designated Fund - Youth Worker	8,000		-7,948	8,000	8,052
	TOTAL	184,265	16,185	-11,012	-5,006	184,432
UNRESTRICTED FUND						
	General Fund TOTAL	3,978	45,202	-53,979	5,006	207
	TOTAL ALL FUNDS	223,920	69,673	-72,101	0	221,492
Statement of Assets and Liabilities at 31 December 2021						
ASSETS						
		2021		2020		
		£		£		
	CCLA Church Board of Finance Deposit Account	209,761		209,651		
	Co-operative Bank Current Account	11,480		15,118		
	TOTAL	221,241		224,770		
LIABILITIES						
		0		0		
TRANSACTIONS NOT RECONCILED AT YEAR END						
	Income	271		0		
	Expenditure	-20		-850		
	TOTAL	251		-850		
	NET CURRENT ASSETS	221,492		223,920		

Notes to the Financial Statements

For the year ended 31 December 2021

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Together these employees equate to less than one full time employee.

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4 FIXED ASSETS – Tangible

For information only

	Church Land	Equipment	TOTAL
	£	£	£
Cost at 31 December 2020	3,370	-	3,370
Depreciation			
at 31 December 2021	-	-	-
charged this year	-	-	-
Net book value			
at 31 December 2021	<u>3,370</u>	=	<u>3,370</u>

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6 CHARITABLE GIVING

Charitable giving included the following payments:

	£
St Francis Hospital, Zambia	750.00
St Marks CEVA School, Bath	750.00
Batheaston Youth Club	750.00
Julian House	750.00
Friends of Somerset Churches	50.00

7. STOCK

This comprises purchases of Traidcraft goods unsold at 31 December 2021.

These Financial Statements were approved by the Parochial Church Council on 7th March 2022 and signed on its behalf by

.....

Revd. Elizabeth Bennett PCC Chair

.....

Robert Mimmack, PCC Honorary Treasurer

Approved at the Annual Parochial Church Meeting held on.....2021

..... **Chairman**

Independent Examiner’s report to the PCC of St John the Baptist with St Catherine, Batheaston

I report on the financial statements of the PCC for the year ended 31 December 2021, which are set out in the Annual Report & Financial Statements.

Respective responsibilities of the PCC and the examiner

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examine the accounts (under section 145 of the Act)

follow the procedures laid down in the General Directions given by the Charity Commission (under section 145 (5)(b) of the Act) and

state whether particular matters have come to my attention

Basis of this 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 accounts presented with those records. It also includes considering 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 I do not express an audit opinion on the view given by the accounts.

Independent Examiner’s Statement

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 - to keep accounting records in accordance with section 130 of the Act; and
 - to prepare financial statements, which accord with the accounting records and comply with the requirements of the Act and the Regulationshave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

T R Case BSc FCA
Case Accounting Ltd
20 Goodwood Way
Chippenham
Wiltshire SN14 0SY

Signed

Date