

**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**



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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 Lauretta’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 Jacquie 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)
Transfers between funds						
		16,486	(12,486)	(4,000)	(0)	-
		836	(26,623)	(2,015)	(27,802)	(2,427)
Cash at bank and in hand at 1 Jan (Actual Balance)		217	184,432	36,843	221,492	223,919
Cash at bank and in hand at 31 Dec (Actual Balance)		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	
Balance owed at year-end (inc. in Creditors)		
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 S	£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)	£168,874	£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.

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 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>

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 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.

6 CHARITABLE GIVING

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

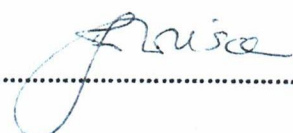
This comprises purchases of Traidcraft goods unsold at 31 December 2022.

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


.....
Revd. Laurretta 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