

**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**



DIOCESE OF
Bath & Wells

Living the story. Telling the story.

**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 Lauretta 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>		<i>(3,770)</i>	<i>3,770</i>	<i>-</i>	<i>-</i>	<i>-</i>
		592	1,783	(8,281)	(5,906)	(27,806)
<i>Cash at bank and in hand at 1 Jan (Actual Balance)</i>		<i>1,053</i>	<i>157,806</i>	<i>34,828</i>	<i>193,687</i>	<i>221,493</i>
<i>Cash at bank and in hand at 31 Dec (Actual Balance)</i>		<i>1,645</i>	<i>159,589</i>	<i>26,547</i>	<i>187,781</i>	<i>193,687</i>

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	£0.00	£0.00
(This excludes fees for Sunday Services)		

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

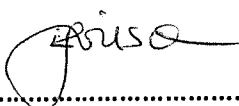
Charitable giving included the following payments:

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

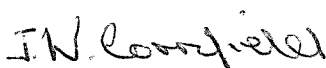
7. STOCK

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

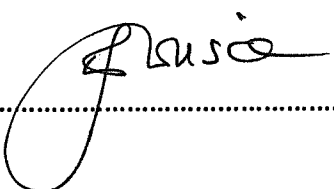

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Revd. Laretta Wilson PCC Chair


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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.
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Date

15 April 2024
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