

**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**



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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

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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)	-	-
Cash at bank and in hand at 1 Jan (Actual Balance)		(247)	(7,041)	(2,389)	(9,677)	(5,905)
Cash at bank and in hand at 31 Dec (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	
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	£1,846.00	£0.00
Payment to visiting ministers/Readers/NSMs	£0.00	
Payment to visiting ministers/Readers/NSMs	£933.00	
Payment to visiting ministers/Readers/NSMs	£0.00	£0.00
(This excludes fees for Sunday Services)		

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

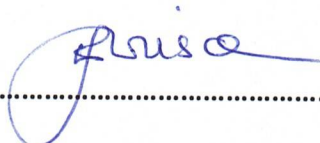

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Mr Rob Mimmack, Church Warden


.....

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*.....