

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

**Registered Charity No. 1127364**

**Annual Report & Accounting  
Statements for the Year Ending  
31<sup>st</sup> December 2025**



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## PART 2 - Financial Review and Statement of Accounts

The Accounts and Financial Statements for the year ended 31<sup>st</sup> 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%
<b>Total Payments</b>	<b>-81,625</b>	<b>-82,147</b>	<b>522</b>	<b>0.6%</b>
<b>Net Receipts/Payments</b>	<b>11,680</b>	<b>-9,677</b>	<b>21,357</b>	<b>220.7%</b>

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
<b>Total</b>	<b>£5,460.63</b>

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
<b>Total</b>	<b>£8,380.00</b>

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	<b>£4,236.00</b>	
Statutory Fees due to the PCC totalled	<b>£1,875.00</b>	
Statutory Fees due to the DBF totalled	<b>£1,285.00</b>	
Statutory Fees received on behalf of a third party	<b>£0.00</b>	
Non-Statutory Extras due to the PCC totalled	<b>£771.00</b>	
Non-Statutory Extras due to a third party totalled	<b>£155.00</b>	
The PCC also received Deposits for the following year totalling	<b>£150.00</b>	
		<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	<b>£1,285.00</b>	<b>£0.00</b>
Payment to visiting ministers/Readers/NSMs	<b>£0.00</b>	
Payment to visiting ministers/Readers/NSMs	<b>£155.00</b>	
Payment to visiting ministers/Readers/NSMs	<b>£0.00</b>	<b>£0.00</b>
(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 £
<b>Receipts</b>						
<b>Donations and Legacies:</b>						
Planned giving		24,613	280	-	<b>24,893</b>	25,129
Collections, donations & other giving		4,277	822	5,345	<b>10,444</b>	13,149
Income tax recovered		7,742	257	368	<b>8,367</b>	9,025
Legacies		-	25,000	-	<b>25,000</b>	100
<b>Other Trading activities</b>						
Magazine/Bookstall sales/Hall Lettings etc		-	-	-	-	-
Income from other Properties		200	-	-	<b>200</b>	40
Annual Fete/events		12,805	-	-	<b>12,805</b>	11,141
<b>Receipts from Investments:</b>						
Interest & dividends		7,864	-	-	<b>7,864</b>	9,205
<b>Receipts from Charitable activities:</b>						
Parochial fees		2,796	-	-	<b>2,796</b>	3,428
<b>Other Receipts</b>						
Insurance claims		-	-	-	-	-
Sale proceeds from fixed assets		-	-	-	-	-
Loans received		-	-	-	-	-
Other		936	-	-	<b>936</b>	1,253
<b>Total Receipts</b>		<b>61,233</b>	<b>26,359</b>	<b>5,713</b>	<b>93,305</b>	<b>72,470</b>
<b>Payments</b>						
<b>Charitable activities:</b>						
Donations/Grants to charities		(5,461)	-	-	<b>(5,461)</b>	(4,905)
Mission & Evangelism		(800)	-	-	<b>(800)</b>	(830)
Parish Share		(41,309)	(3,623)	-	<b>(44,932)</b>	(44,180)
Clergy expenses		(1,562)	-	-	<b>(1,562)</b>	(1,799)
Church running expenses		(7,484)	(1,167)	(438)	<b>(9,089)</b>	(9,765)
Churchyard maintenance		(240)	-	-	<b>(240)</b>	(364)
Cost of raising funds		(1,687)	-	-	<b>(1,687)</b>	(1,830)
Support costs		(506)	-	-	<b>(506)</b>	(239)
Administration costs (inc. staff costs)		(3,597)	-	(330)	<b>(3,927)</b>	(6,180)
Governance Costs		(498)	-	-	<b>(498)</b>	(480)
Other		(3,223)	(505)	(505)	<b>(4,233)</b>	(5,067)
<b>Major expenditure</b>						
Repairs to church buildings		(310)	-	-	<b>(310)</b>	(6,508)
Repairs to other property		(8,380)	-	-	<b>(8,380)</b>	-
Capital purchases/additions		-	-	-	-	-
Loan repayments		-	-	-	-	-
<b>Total payments</b>		<b>(75,057)</b>	<b>(5,295)</b>	<b>(1,273)</b>	<b>(81,625)</b>	<b>(82,147)</b>
<b>Surplus/(Deficit) of Receipts over payments</b>		<b>(13,824)</b>	<b>21,064</b>	<b>4,440</b>	<b>11,680</b>	<b>(9,677)</b>
Transfers between funds		15,000	(12,563)	(2,437)	-	-
Cash at bank and in hand at 1 Jan (Actual Balance)		1,176	8,501	2,003	<b>11,680</b>	(9,677)
Cash at bank and in hand at 31 Dec (Actual Balance)		1,393	152,552	24,158	<b>178,103</b>	187,780
Cash at bank and in hand at 31 Dec (Actual Balance)		2,569	161,053	26,161	<b>189,783</b>	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
<b>TOTAL</b>	<b>190,574</b>	<b>178,735</b>
LIABILITIES		
	0	0
TRANSACTIONS NOT RECONCILED AT YEAR END		
Income	0	783
Expenditure	-791	-1,415
<b>TOTAL</b>	<b>-791</b>	<b>-632</b>
<b>NET CURRENT ASSETS</b>	<b>189,783</b>	<b>178,103</b>

## Fund Movement 2025

	Balance at 01 January 2025	Incoming Resources	Resources Expended	Transfers of Funds	Movement	Balance at 31 December 2025
<b>RESTRICTED FUNDS</b>						
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
<b>DESIGNATED FUNDS</b>						
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
<b>UNRESTRICTED FUNDS</b>						
General Fund PCC & St Johns	£1,393	£61,234	-£75,057	£15,000	£1,178	£2,571
	<b>£178,103</b>	<b>£93,305</b>	<b>-£81,625</b>	<b>£0</b>	<b>£11,680</b>	<b>£189,783</b>

## 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:

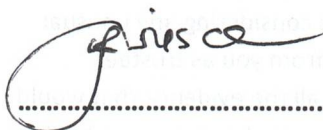
DEC Middle East Humatarian Appeal	£303.51
Water Aid	£790.00
Annual Sub to Friends of Somerset Churches and Chapels	£50.00
Bath Welcomes Refugees	£220.00
Christian Aid Week	£940.50
Genesis Trust Bath	£722.86
Save the Children	£918.69
Christmas Giving - Batheaston Youth Club	£389.06
Christmas Giving -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

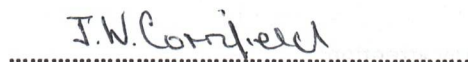
Christmas Giving – British Red Cross	£189.09
Other	£722.86
<b>Total</b>	<b>£5,460.63</b>

## 7. STOCK

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

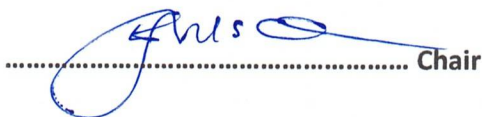
These Financial Statements were approved by the Parochial Church Council on 2<sup>ND</sup> March 2026 and signed on its behalf by





John Cornfield, PCC Honorary Treasurer

Approved at the Annual Parochial Church Meeting held on 26<sup>th</sup> 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

.....3<sup>RD</sup> March 2026.....