

St JOHN the BAPTIST BISHOPS CASTLE
PCC RECEIPTS & PAYMENTS ACCOUNTS for the 12 MONTHS ENDING 31 DECEMBER 2022
MAIN HSBC BUSINESS ACCOUNTS - CURRENT & DEPOSIT

RECEIPTS		2022	2021	PAYMENTS		2022	2021
REGULAR RECEIPTS - CHURCH		£	£	ROUTINE PAYMENTS - CHURCH		£	£
GIFTING:				CHURCH EXPENSES:			
1	Standing Orders	3772.00	4692.00	41	Parish Offer	16800.00	17000.00
2	Parish Giving Scheme	16588.79	15209.60	42	Benefice Expenses	4020.00	4020.00
3	Green Envelopes	360.00	520.40	43	Building Maint. Minor Repairs	6607.34	0.00
4	White Gift Aid Envelopes Pews	653.81	686.40	44	Church Bells Maint.	0.00	252.00
5	Collections	3468.94	3000.55	45	Fabric Improvements	0.00	0.00
6	Gift Day	0.00	0.00	46	Equipment Purchases & Repairs	215.00	89.82
	TOTAL GIFTING	24843.54	24108.95	47	Organ Maintenance	773.10	175.00
				48	Heating (Oil)	1908.19	957.70
				49	Boiler Maintenance	34518.24	613.51
DONATIONS & PCC FEES				50	Lighting	625.03	1050.91
7	Donations	1649.25	2459.49	51	Church and Barn Insurance	4369.01	3577.23
8	PCC Fees - Church	7296.00	8795.00	52	Salaries & Honoraria	0.00	0.00
9	Gift Aid Tax Refunds	7372.24	5778.40	53	Church Service Costs	1240.51	1066.70
10	Churchyard	55.00	1106.74	54	Cleaning	1598.16	1380.84
11	Church Youth Activities	27.98	43.00	55	Church Youth Activities	97.81	6.00
	TOTAL DONATIONS & FEES	16400.47	18182.63	56	Church Choir	0.00	0.00
					TOTAL EXPENSES	72772.39	30189.71
	TOTAL GIFTING,DONS. TAX & FEES	41244.01	42291.58				
EVENTS & ACTIVITIES				EVENTS & ACTIVITIES			
12	Summer Fete	0.00	0.00	57	Summer Fete	90.00	0.00
13	Craft Fair & Draw	746.35	678.03	58	Concerts & Events	52.80	20.70
14	Draw	0.00	0.00	59	Craft Fair & Draw	0.00	0.00
15	Magazines	731.80	681.90	60	Draw	0.00	0.00
16	Concerts & Events	2604.88	1939.23		Magazines	678.00	651.60
17	Michaelmas Fair	0.00	0.00				
18	Church Coffee	193.41	2.50				
	TOTAL EVENTS & ACTIVITIES	4276.44	3301.66		TOTAL EVENTS & ACTIVITIES	820.80	672.30
OTHER RECEIPTS				OTHER PAYMENTS			
19	Diocesan Fee Receipts	2981.00	2783.00	62	Diocesan Fee Payments	2981.00	2783.00
20	Funeral Collection Receipts	5382.77	6785.85	63	Funeral Collection Payments	5382.77	6785.85
21	Wall & Floor Safe	465.66	308.61	64	Donations to Charities	1827.31	1483.19
22	Other Income	9563.04	17598.60	65	Churchyard Expenses	127.82	2560.95
23	Bank Interest Received	14.53	0.91	66	Administration & Misc.	649.89	348.00
	TOTAL OTHER RECEIPTS	18407.00	27476.97	67	Other	5937.79	17551.00
	TOTAL REGULAR RECEIPTS	63927.45	73070.21	68	Bank Charges	215.49	0.00
	SURPLUS OF REGULAR RECEIPTS	-26787.81	10696.21		TOTAL OTHER PAYMENTS	17122.07	31511.99
	OVER ROUTINE PAYMENTS				TOTAL ROUTINE PAYMENTS	90715.26	62374.00
EXCEPTIONAL RECEIPTS - CHURCH				EXCEPTIONAL PAYMENTS - CHURCH			
	Prior Year Adjustment				Prior Year Adjustment		
26	Insurance Claim	0.00	3550.00				
27	Bequests	55.00	2000.00	77	Building Maint. Major Repairs	0.00	0.00
28	Transfers from CBF Main D/A	22000.00	0.00	78	Barn Floor Project (Churchyard)	17831.72	19616.38
29	Barn Floor Project	22628.46	10950.00	79	Barn Floor Project to CBF	15000.00	0.00
30	Barn Floor Project from CBF	13125.16	8671.81				
	TOTAL EXCEPTIONAL RECEIPTS	57808.62	25171.81		TOTAL EXCEPTIONAL PAYMENTS	32831.72	19616.38
	TOTAL CHURCH RECEIPTS	121736.07	98242.02		TOTAL CHURCH PAYMENTS	123546.98	81990.38

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REGULAR RECEIPTS - BARN			ROUTINE PAYMENTS - BARN		
	2022	2021		2022	2021
	£	£		£	£
24 Barn Income	3851.00	2404.00	69 Barn Electricity	3279.60	2163.90
Charge to Benefice	0.00	0.00	70 Cleaning	1529.68	1380.84
Charge to Deanery	0.00	0.00	71 Maintenance & Repairs	1459.54	385.20
			72 Water Charges	55.18	49.01
			73 Consumables	507.10	142.09
			74 Admin. & Caretaking	1500.00	1500.00
			75 Health & Safety	0.00	0.00
TOTAL REGULAR RECEIPTS	3851.00	2404.00	TOTAL ROUTINE PAYMENTS	8331.10	5621.04
SURPLUS/DEFICIT REC'PTS/PAYM'TS	-4480.10	-3217.04			
EXCEPTIONAL RECEIPTS - BARN			EXCEPTIONAL PAYMENTS - BARN		
25 -----	0.00	0.00	76 -----	0.00	150.00
TOTAL EXCEPTIONAL RECEIPTS	0.00	0.00	TOTAL EXCEPTIONAL PAYMENTS	0.00	150.00
TOTAL BARN RECEIPTS	3851.00	2404.00	TOTAL BARN PAYMENTS	8331.10	5771.04
TOTAL RECEIPTS	125587.07	100646.02	TOTAL PAYMENTS	131878.08	87761.42
CURRENT ACCOUNT BALANCE b/f			CURRENT ACCOUNT BALANCE		
7861.21			9210.94		
DEPOSIT ACCOUNT BALANCE b/f			DEPOSIT ACCOUNT BALANCE		
9844.73			2203.99		
17705.94			11414.93		
SURPLUS/DEFICIT FOR THE YEAR			CLOSING BALANCE c/f		
-6291.01			11414.93		
12884.60			REPRESENTING:		
CLOSING BALANCE c/f			CURRENT ACCOUNT BALANCE		
17705.94			DEPOSIT ACCOUNT BALANCE		
11414.93			11414.93		
17705.94					

RECEIPTS & PAYMENTS for the 12 MONTHS ENDING 31 DECEMBER 2022
BISHOPS CASTLE PCC DISCRETIONARY ACCOUNT HSBC CURRENT A/C

RECEIPTS		2022	2021	PAYMENTS		2022	2021
		£	£			£	£
BALANCE b/f		3783.93	3126.53	100179 Christmas Books			45.00
INTEREST RECEIVED February	180.86	173.77		100180	300.00	0.00	
INTEREST RECEIVED May	180.86	176.45		100181	390.00	0.00	
INTEREST RECEIVED August	180.86	176.45					
INTEREST RECEIVED November	183.40	180.73					
Harvest Collection	183.50						
Wednesday coffee	169.65						
		4863.06	3833.93	Bank Charges	63.07	5.00	
CLOSING BALANCE c/f		4109.99	3783.93		753.07	50.00	

This account receives income from the CCLA charity account. GRIFFITHS CHARITY.

As at 31 December 2022 the charity investment fund comprises:

No of Shares	1337.72	Unit Value	£18.1749	Total Valuation	£24,312.93
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St JOHN the BAPTIST BISHOPS CASTLE
RECEIPTS & PAYMENTS ACCOUNTS for the 12 MONTHS ENDING 31 DECEMBER 2022
CBF PCC DEPOSIT A/C

RECEIPTS	2022	2021	PAYMENTS	2022	2021
	£	£		£	£
BALANCE b/f	22586.10	5150.05	Transfers to HSBC Current A/C	22000.00	0.00
Bastick Trust & Donation		0.00			
Transfers from HSBC Current A/C	5753.04	17431.00			
Interest Received	151.65	5.05			
	<u>28490.79</u>	<u>22586.10</u>			
CLOSING BALANCE c/f	6490.79	22586.10		<u>22000.00</u>	<u>0.00</u>
Analysis of Closing Balance:					
Unrestricted Funds	6490.79	22586.10			
TOTAL	<u>6490.79</u>	<u>22586.10</u>			

RECEIPTS & PAYMENTS for the 12 MONTHS ENDING 31 DECEMBER 2022
CBF REPITCHING THE TENT DEPOSIT A/C RE BARN PROJECT

RECEIPTS	2022	2021	PAYMENTS	2022	2021
	£	£		£	£
BALANCE b/f	2.20	8899.05			
INTEREST RECEIVED March	0.00	2.12	Transfer to C/A	13125.16	8671.81
INTEREST RECEIVED June	26.94	0.08			0.00
INTEREST RECEIVED September	41.84	0.00	Interest transferred to C/A	0.00	227.24
INTEREST RECEIVED December	28.99	0.00			
Payments from C/A	15000.00	0.00			
CLOSING BALANCE c/f	<u>1974.81</u>	<u>2.20</u>		<u>13125.16</u>	<u>8899.05</u>

RECEIPTS & PAYMENTS for the 12 MONTHS ENDING 31 DECEMBER 2022
CBF CHURCH BELLS REFURBISHMENT DEPOSIT A/C

RECEIPTS	2022	2021	PAYMENTS	2022	2021
	£	£		£	£
BALANCE b/f	8.32	8.32			
INTEREST RECEIVED March	0.01				
INTEREST RECEIVED June	0.02				
INTEREST RECEIVED September	0.03				
INTEREST RECEIVED December	0.05				
CLOSING BALANCE c/f	<u>8.43</u>	<u>8.32</u>		<u>0.00</u>	<u>0.00</u>

EXAMINER'S UNQUALIFIED REPORT

Independent Examiner's Report to the PCC of St. John the Baptist Parish Church, Bishop's Castle

I have examined the books and records of the above PCC for the year to 31st December 2022 in accordance with the requirements of the Church Accounting Regulations 2006 and the Charities Act 1993 and confirm that the accounts and records for the year meet the requirements of both the Regulations and the Act.

Name of Independent Examiner Chris SAWYER

Signed CS

Date 30-3-2023

Independent examiner's report on the accounts



CHARITY COMMISSION
FOR ENGLAND AND WALES

Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name

ST JOHN THE BAPTIST

BISHOPS CASTLE
P.C.C.

On accounts for the year
ended

31 DECEMBER 2022

Charity no
(if any)

1132181

Set out on pages

AS ATTACHED.

Respective
responsibilities of
trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed. ~~[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [named body]]. Delete [] if not applicable.~~

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention

Basis of independent
examiner's statement

My examination was carried out in accordance with 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 consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent
examiner's statement**

In connection with my examination, no material matters have come to my attention (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

* Please delete the words in the brackets if they do not apply.

Signed:  Date: 30-3-2023

Name: CLIVE SAWYER CIOF.

Relevant professional
qualification(s) or body
(if any):

CLIVE SAWYER AND ASSOCIATES
7 THE MARKET SQUARE

Address:

HIGH STREET
BISHOPS CASTLE
SHROPSHIRE SY9 5BN
TEL 01588 638893
FAX 01588 638896

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

**Give here brief details of
any items that the
examiner wishes to
disclose.**

TREASURER'S REPORT ON RECEIPTS & PAYMENTS ACCOUNTS FOR YEAR END 31st DECEMBER 2022

1. Church Activities - Regular Receipts and Routine Payments

The accounts for the year ending 31 December 2022 record a substantial deficit of £26787.81 for our Church Activities. This is due to the costs involved with replacing the church heating boiler which failed catastrophically towards the end of 2021. The costs were met from savings.

Direct giving by bank standing order and by members joining the Parish Giving Scheme has enabled the church to meet our 2022 commitments. As a result of this the PCC has made the decision to increase our parish offer for 2023.

The PCC are most grateful for the regular giving sustained by the members in a very difficult year.

Because of the prevailing situation the PCC elected to not have a Gift Day in 2022.

Insurance costs have increased a little in line with general inflation, however, electricity costs, although the subject of an agreement till 2024, have risen considerably, particularly for the Church Barn.

2. Church Activities – Exceptional Receipts and Exceptional Payments

Exceptional Receipts stand at the sum of £57808.62. This sum reflects the monies received via grant for the barn floor project and transfers from savings to meet the cost of the boiler replacement.

3. Church Barn Activities – Regular Receipts and Routine Payments

Routine Payments exceeded Regular Receipts in 2022 by £4480.10, reflecting the substantial increase in the cost of electricity and the increase in the use of the barn after the pandemic.

The hard work put in by the people who look after the church barn is much appreciated.

4. Church Barn Activities – Exceptional Receipts and Exceptional Payments

No action to report.

5. Sums held in Main Trading Bank Accounts at the 31 December 2022

The church's main trading bank accounts at 31 December 2022 were:

HSBC Current Account:	£9210.92
HSBC Deposit Account:	£2203.99
CBF Deposit Account:	£6490.79

The HSBC Current Account is used to deal with all of our regular transactions.

The HSBC Deposit Account is used to collect regular donations from a small number of members of the congregation by Standing Order as well as Gift Aided tax refunds from the Inland Revenue.

The majority of people giving regularly to the church give via the Parish Giving Scheme which also simplifies gift aid recover as this is dealt with by the PGS with all PGS monies paid direct to our HSBC Current Account.

Transfers are made as needed from the HSBC Deposit Account to the HSBC Current Account.

The HSBC "Current and Deposit Accounts" are designated for the normal operational finance of the church.

The CBF "Deposit Account" is designated for unforeseen expenditure in the normal operational finance of the church.

6. Sums held in Other Bank Accounts at the 31 December 2022

HSBC Discretionary Account: £4109.99.

This bank account allows the Incumbent, in consultation with the Churchwardens and Treasurer, to assist in cases of hardship in the community.

The bank account receives income from the interest generated by the Griffithes Charity investment account. The value of this investment account at 31 December 2022 was £24312.93.

CBF Deposit Account Church Bells: £8.43

CBF Deposit Account Re-pitching the Tent: £1974.81

The CBF "Deposit Account – Re-pitching the Tent" is designated a restricted fund.

7. General Comments

I express my thanks, not only to the PCC, but to church members in general for assisting me to complete the year end accounts.

I express my sincere thanks to the church membership at large for their continuing financial support of St John the Baptist Bishops Castle in such a manner that we are able to continue our work in the community and meet our obligations.

Thank you.

Roger Taylor