

**St JOHN the BAPTIST BISHOPS CASTLE**  
**PCC RECEIPTS & PAYMENTS ACCOUNTS for the 12 MONTHS ENDING 31 DECEMBER 2023**  
**MAIN HSBC BUSINESS ACCOUNTS - CURRENT & DEPOSIT**

RECEIPTS			PAYMENTS		
REGULAR RECEIPTS - CHURCH			ROUTINE PAYMENTS - CHURCH		
	2023	2022		2023	2022
	£	£		£	£
<b>GIFTING:</b>			<b>CHURCH EXPENSES:</b>		
1 Standing Orders	3562.00	3772.00	41 Parish Offer	20000.04	16800.00
2 Parish Giving Scheme	17128.47	16588.79	42 Benefice Expenses	2720.00	4020.00
3 Green Envelopes	440.00	360.00	43 Building Maint. Minor Repairs	464.40	6607.34
4 White Gift Aid Envelopes Pews	526.05	653.81	44 Church Bells Maint.	252.00	0.00
5 Collections	3900.23	3468.94	45 Fabric Improvements	142.50	0.00
6 Gift Day	0.00	0.00	46 Equipment Purchases & Repairs	556.53	215.00
<b>TOTAL GIFTING</b>	<b>25556.75</b>	<b>24843.54</b>	47 Organ Maintenance	317.52	773.10
<b>DONATIONS &amp; PCC FEES</b>			48 Heating ( Oil)	4406.49	1908.19
7 Donations	2768.28	1649.25	49 Boiler Maintenance	0.00	34518.24
8 PCC Fees - Church	9639.00	7296.00	50 Lighting	677.33	625.03
9 Gift Aid Tax Refunds	5050.78	7372.24	51 Church and Barn Insurance	4646.04	4369.01
10 Churchyard	35.00	55.00	52 Salaries & Honoraria	0.00	0.00
11 Church Youth Activities	220.00	27.98	53 Church Service Costs	1483.68	1240.51
<b>TOTAL DONATIONS &amp; FEES</b>	<b>17713.06</b>	<b>16400.47</b>	54 Cleaning	1618.44	1598.16
<b>TOTAL GIFTING, DONS. TAX &amp; FEES</b>	<b>43269.81</b>	<b>41244.01</b>	55 Church Youth Activities	746.55	97.81
<b>EVENTS &amp; ACTIVITIES</b>			56 Church Choir	0.00	0.00
12	0.00	0.00	<b>TOTAL EXPENSES</b>	<b>38031.52</b>	<b>72772.39</b>
13 Craft Fair & Draw	1061.60	746.35	<b>EVENTS &amp; ACTIVITIES</b>		
14 Draw	0.00	0.00	57 Summer Fete	902.50	90.00
15 Magazines	751.00	731.80	58 Concerts & Events	40.00	52.80
16 Concerts & Events	4768.68	2604.88	59 Craft Fair & Draw	0.00	0.00
17 Michaelmas Fair	0.00	0.00	60 Draw	657.80	678.00
18 Church Coffee	253.58	193.41			
<b>TOTAL EVENTS &amp; ACTIVITIES</b>	<b>6834.86</b>	<b>4276.44</b>	<b>TOTAL EVENTS &amp; ACTIVITIES</b>	<b>1600.30</b>	<b>820.80</b>
<b>OTHER RECEIPTS</b>			<b>OTHER PAYMENTS</b>		
19 Diocesan Fee Receipts	3815.00	2981.00	62 Diocesan Fee Payments	3815.00	2981.00
20 Funeral Collection Receipts	5025.60	5382.77	63 Funeral Collection Payments	5025.60	5382.77
21 Wall & Floor Safe	531.37	465.66	64 Donations to Charities	2114.84	1827.31
22 Other Income	161.08	9563.04	65 Churchyard Expenses	470.28	127.82
23 Bank Interest Received	78.24	14.53	66 Administration & Misc.	730.11	649.89
<b>TOTAL OTHER RECEIPTS</b>	<b>9611.29</b>	<b>18407.00</b>	67 Other	326.42	5937.79
<b>TOTAL REGULAR RECEIPTS</b>	<b>59715.96</b>	<b>63927.45</b>	68 Bank Charges	217.51	215.49
<b>SURPLUS OF REGULAR RECEIPTS OVER ROUTINE PAYMENTS</b>	<b>7384.38</b>	<b>-26787.81</b>	<b>TOTAL OTHER PAYMENTS</b>	<b>12699.76</b>	<b>17122.07</b>
<b>EXCEPTIONAL RECEIPTS - CHURCH</b>			<b>TOTAL ROUTINE PAYMENTS</b>	<b>52331.58</b>	<b>90715.26</b>
Prior Year Adjustment			<b>EXCEPTIONAL PAYMENTS - CHURCH</b>		
26 Insurance Claim	0.00	0.00	Prior Year Adjustment		
27 Bequests	1000.00	55.00			
28 Transfers from CBF Main D/A	0.00	22000.00	77 Building Maint. Major Repairs	0.00	0.00
29 Barn Floor Project	0.00	22628.46	78 Barn Floor Project	78.05	17831.72
30 FROM CBF 618156003D	750.00	13125.16	79 TO CBF 618156003D	3500.00	15000.00
<b>TOTAL EXCEPTIONAL RECEIPTS</b>	<b>1750.00</b>	<b>57808.62</b>	<b>TOTAL EXCEPTIONAL PAYMENTS</b>	<b>3578.05</b>	<b>32831.72</b>
<b>TOTAL CHURCH RECEIPTS</b>	<b>61465.96</b>	<b>121736.07</b>	<b>TOTAL CHURCH PAYMENTS</b>	<b>55909.63</b>	<b>123546.98</b>

**St JOHN the BAPTIST BISHOPS CASTLE**  
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**MAIN HSBC BUSINESS ACCOUNTS - CURRENT & DEPOSIT**

REGULAR RECEIPTS - BARN			ROUTINE PAYMENTS - BARN		
	2023	2022		2023	2022
	£	£		£	£
24 Barn Income	5392.00	3851.00	69 Barn Electricity	4494.51	3279.60
			70 Cleaning	2645.16	1529.68
Charge to Benefice	0.00	0.00	71 Maintenance & Repairs	177.34	1459.54
Charge to Deanery	0.00	0.00	72 Water Charges	95.83	55.18
			73 Consumables	313.92	507.10
			74 Admin. & Caretaking	1500.00	1500.00
			75 Health & Safety	144.00	0.00
<b>TOTAL REGULAR RECEIPTS</b>	<b>5392.00</b>	<b>3851.00</b>	<b>TOTAL ROUTINE PAYMENTS</b>	<b>9370.76</b>	<b>8331.10</b>
<b>SURPLUS/DEFICIT REC'TS/PAYMT'S</b>	<b>-3978.76</b>	<b>-4480.10</b>			
EXCEPTIONAL RECEIPTS - BARN			EXCEPTIONAL PAYMENTS - BARN		
25 -----	0.00	0.00	76 -----	0.00	0.00
<b>TOTAL EXCEPTIONAL RECEIPTS</b>	<b>0.00</b>	<b>0.00</b>	<b>TOTAL EXCEPTIONAL PAYMENTS</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL BARN RECEIPTS</b>	<b>5392.00</b>	<b>3851.00</b>	<b>TOTAL BARN PAYMENTS</b>	<b>9370.76</b>	<b>8331.10</b>
<b>TOTAL RECEIPTS</b>	<b>66857.96</b>	<b>125587.07</b>	<b>TOTAL PAYMENTS</b>	<b>65280.39</b>	<b>131878.08</b>
CURRENT ACCOUNT BALANCE b/f			9210.94		
DEPOSIT ACCOUNT BALANCE b/f			2203.99		
			<u>11414.93</u>		
SURPLUS/DEFICIT FOR THE YEAR			<u>1577.57</u>		
			<u>-6291.01</u>		
CLOSING BALANCE c/f			<u>12992.50</u>		
REPRESENTING:			<u>11414.93</u>		
CURRENT ACCOUNT BALANCE			6208.01		
DEPOSIT ACCOUNT BALANCE			6784.49		
			<u>12992.50</u>		
			<u>11414.93</u>		

**RECEIPTS & PAYMENTS for the 12 MONTHS ENDING 31 DECEMBER 2023**  
**BISHOPS CASTLE PCC DISCRETIONARY ACCOUNT HSBC CURRENT A/C**

RECEIPTS			PAYMENTS		
	2023	2022		2023	2022
	£	£		£	£
BALANCE b/f	4109.99	3783.93	100179 Christmas Books		0.00
			100180		300.00
INTEREST RECEIVED February	183.67	180.86	100181		390.00
INTEREST RECEIVED May	180.86	180.86			
INTEREST RECEIVED August	180.86	180.86			
INTEREST RECEIVED November	183.40	183.40			
Harvest Collection		183.50			
Wednesday coffee	712.81	169.65			
	<u>5551.59</u>	<u>4863.06</u>	Bank Charges	64.29	63.07
CLOSING BALANCE c/f	<u>5487.30</u>	<u>4109.99</u>		<u>64.29</u>	<u>753.07</u>

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

As at 31 December 2023 the charity investment fund comprises:

No of Shares	1337.72	Unit Value	£19.8450	Total Valuation	£26,547.05
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**St JOHN the BAPTIST BISHOPS CASTLE**  
**RECEIPTS & PAYMENTS ACCOUNTS for the 12 MONTHS ENDING 31 DECEMBER 2023**  
**CBF PCC DEPOSIT A/C**

RECEIPTS	2023	2022	PAYMENTS	2023	2022
	£	£		£	£
BALANCE b/f	6490.79	22586.10	Transfers to HSBC Current A/C	0.00	22000.00
Bastick Trust & Donation		0.00			
Transfers from HSBC Current A/C	208.02	5753.04			
Interest Received	0.00	151.65			
	<u>6698.81</u>	<u>28490.79</u>			
CLOSING BALANCE c/f	<u>6698.81</u>	<u>6490.79</u>		<u>0.00</u>	<u>22000.00</u>
Analysis of Closing Balance:					
Unrestricted Funds	6698.81	6490.79			
TOTAL	<u>6698.81</u>	<u>6490.79</u>			

**RECEIPTS & PAYMENTS for the 12 MONTHS ENDING 31 DECEMBER 2023**  
**CBF REPITCHING THE TENT DEPOSIT A/C RE BARN PROJECT**

RECEIPTS	2023	2022	PAYMENTS	2023	2022
	£	£		£	£
BALANCE b/f	1974.81	2.20			
INTEREST RECEIVED March	36.66	0.00	Transfer to C/A	750.00	13125.16
INTEREST RECEIVED June	48.88	26.94			0.00
INTEREST RECEIVED September	59.76	41.84	Interest transferred to C/A	0.00	0.00
INTEREST RECEIVED December		28.99			
Payments from C/A	3500.00	15000.00			
CLOSING BALANCE c/f	<u>4870.11</u>	<u>1974.81</u>		<u>750.00</u>	<u>13125.16</u>

**RECEIPTS & PAYMENTS for the 12 MONTHS ENDING 31 DECEMBER 2023**  
**CBF CHURCH BELLS REFURBISHMENT DEPOSIT A/C**

RECEIPTS	2023	2022	PAYMENTS	2023	2022
	£	£		£	£
BALANCE b/f	8.43	8.32			
INTEREST RECEIVED March	0.08	0.01			
INTEREST RECEIVED June	0.09	0.02			
INTEREST RECEIVED September	0.11	0.03			
INTEREST RECEIVED December		0.05			
CLOSING BALANCE c/f	<u>8.71</u>	<u>8.43</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 2023 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 CLIVE SAWYER

Signed [Signature]

Date 9/1/24

# 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

ST JOHN THE BAPTIST BISHOPS CASTLE  
PCC.

On accounts for the year  
ended

31 DECEMBER 2023

Charity no  
(if any)

1132181

Set out on pages

AS ATTACHED. (remember to include the page numbers of additional sheets)

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.

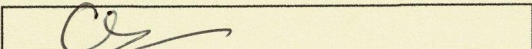
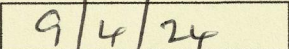
**Independent  
examiner's statement**

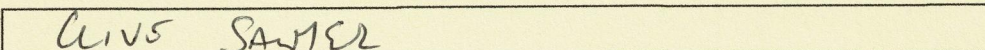
In connection with my examination, no material matters have come to my attention (other than that disclosed below \*) which gives me cause to believe that in, any material respect:

- 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.

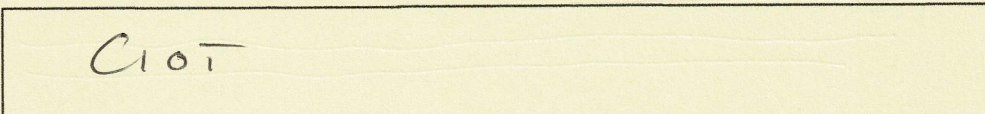
I have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

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

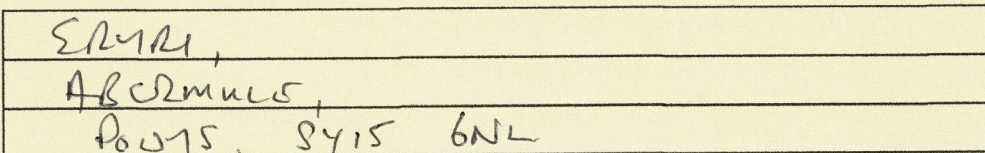
Signed:  Date: 

Name: 

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



Address:



**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 31<sup>st</sup> DECEMBER 2023**

### **1. Church Activities - Regular Receipts and Routine Payments**

The accounts for the year ending 31 December 2023 record a surplus of £7384.38 for our Church Activities. This has helped in offsetting the deficit on the Church Barn Activities which has resulted in a small surplus of £1577.57 being carried through to 2024.

Direct giving by bank standing order and by members joining the Parish Giving Scheme has enabled the church to maintain a level of financial stability. This enabled us to increase our Parish Offer by 19% on the 2022 offer.

The PCC are most grateful for the regular giving sustained by the members in the continuing financial climate.

Because of the prevailing situation the PCC elected to not have a Gift Day in 2023.

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 £1750. This sum is primary the result of a generous bequest to the church.

### **3. Church Barn Activities – Regular Receipts and Routine Payments**

Routine Payments exceeded Regular Receipts in 2023 by £3978.76, primarily reflecting the substantial increase in the cost of electricity.

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 2023**

The church's main trading bank accounts at 31 December 2023 were:

HSBC Current Account:	£6208.01
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HSBC Deposit Account:	£6784.49
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CBF Deposit Account:	£6698.81
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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 2023**

HSBC Discretionary Account: £5487.30.

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 2023 was £26547.05.

CBF Deposit Account Church Bells: £8.71

CBF Deposit Account Re-pitching the Tent: £4870.11

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