Charity registration number: 1144003

meacher-jones
chartered accountants & business advisers

St. John's Church

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST CHESTER
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

Meacher-Jones
Chartered Accountants
6 St John's Court
Vicars Lane
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The Parochial Church Council of the Ecclesiastical Parish of St John The Baptist
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The Parochial Church Council of the Ecclesiastical Parish of St John The Baptist
Reference and Administrative Details
For The Year Ended 31 December 2025

Trustees	Incumbent: Revd Sarah Batchelor (from September 2025 Elected members; Mr Keith Allen Mr Peter Avery (until September 2025) Mrs Rachel Barlow Mrs Felicity Botham Mrs Patricia Jenkins (until September 2025) Mr Jeremy Jones Mr Tim Leaman (PCC Secretary) Mrs Clare Temple (Parish Safeguarding Officer) Mrs Angela Wood Co-opted member Mr Alex Morris Mr Philip Wong
Churchwarden	Mr Keith Allen (from May 2025)
Churchwarden	Mr Jeremy Jones (Vice Chair)
Churchwarden	Mr Simon Oliver (until May 2025)
Reader	Mr Keith Allen
Charity Number	1144003
Principal Address	St. John The Baptist Church Vicars Lane Chester CH1 1QX
Independent Examiner	David Meacher-Jones FCA Meacher-Jones Chartered Accountants 6 St John's Court Vicars Lane Chester Cheshire CH1 1QE
Deanery Synod representative	**Position vacant** Mr Keith Allen (Ex-officio) Revd Sarah Batchelor (Ex-officio)

The trustees present their report and the financial statements for the year ended 31 December 2025.

Aims and purposes.

St. John the Baptist Parochial Church Council (PCC) has the responsibility of cooperating with the incumbent, the Reverend Sarah Batchelor, in promoting in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

Objectives and activities

The PCC is committed to enabling as many people as possible to worship at St John's and to become part of our parish community. The PCC maintains an overview of worship throughout the parish and seeks to ensure that our services and other activities engage the wide range of people that live within our parish. Our services, worship and activities put faith into practice through prayer and scripture, music and sacrament, and opportunities for service and witness.

When planning our activities for the year, the PCC has considered the Charity Commission's guidance on public benefit and the supplementary guidance on charities for the advancement of religion. In particular, we try to enable ordinary people to live out their faith as part of our parish community through:

- Worship and prayer; learning about the Gospel; and developing their knowledge and trust in Jesus.
- Provision of pastoral care for people living in the parish and also those who are part of our church community.
- Mission and outreach.

To support this work, it is essential that we continue to maintain the fabric of St. John's, a significant grade I listed building.

The New Rector's Introduction

"You are the light of the world. A city built on a hill cannot be hidden... let your light shine before others, that they may see your good works and give glory to your Father in heaven." (Matthew 5:14–16)

It has been a great joy and privilege to begin serving as Rector of St John's, since my installation and induction on 17th September 2025. My first months here have been a time of listening, learning, and getting to know the life of St John's and the community we are called to serve. I am deeply grateful for the warm welcome my family and I have received, and for the kindness, generosity, and encouragement shown by so many.

From the outset, I have been struck by the faithfulness of this community. Week by week we gather for worship and prayer, seeking to grow in our love for God and for one another. There are many people who give their time and energy to sustain the life of the church – through worship, pastoral care, practical service, and countless acts of generosity that go under the radar. I would like to express my sincere thanks to everyone who contributes to the life and ministry of St John's.

The calling of the Church is rooted in God's mission: to share the good news of Jesus Christ and to reflect God's love in the world. Here at St John's, we are uniquely placed to serve both our local community and the many people who pass through our doors each year. Whether through worship, occasional offices, community events, pastoral conversations, or simple hospitality, we have many opportunities to make known the hope and grace we have received in Christ.

A particularly important expression of this welcome is the St John's Project, which includes the café and shop. This offers a hospitable space within the church where visitors, tourists, and local residents can pause, be refreshed, and experience the life of the church in a tangible way. For many, this is their first experience of St John's, and through simple acts of welcome, they encounter something of the heart of the gospel.

This ministry is sustained by the remarkable dedication of our volunteers. Many serve faithfully in the café and shop, care for the building, and to act as guides for those who come to explore the history and beauty of this ancient church. Their willingness to offer their time, skills, and hospitality is deeply appreciated and through their service they help make St John's not only a place of worship, but also a place of welcome, encounter, and community.

In these early months I have been encouraged by the openness and willingness within the church to look ahead with faith and expectation. Together we are beginning to reflect on how God is calling us to grow as a worshipping community, deepen our discipleship, and extend our mission more widely within the parish. There is great potential here, and I believe God has wonderful things in store for the future of St John's.

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In the coming years I hope we will continue to grow as a church that welcomes all, helps people encounter Jesus and supports them in deepening their faith. This involves strengthening the foundations of our shared life: worship that draws us closer to God, prayer that sustains us, and opportunities for people of all ages to explore and grow in the Christian faith. My prayer is that St John's will be a place where people are nurtured as disciples of Christ, equipped for service, and encouraged to live out their faith in everyday life.

At the same time, we are called not only to gather as a church but also to be sent out in mission. Our parish includes people with a wide range of experiences, needs, and questions about faith. As we look ahead, I am excited about exploring new ways of connecting with our community, welcoming those who may not yet feel part of church life, and sharing the love of Christ in practical and meaningful ways. Together, we have an opportunity to build on the strong foundations already here and to play our part in God's mission in this place.

Please continue to pray for the life of this parish, for the ministry we share together, and for the guidance of the Holy Spirit as we seek to follow where God leads us.

With love and gratitude,
Reverend Sarah Batchelor
Rector of St John the Baptist, Chester

Achievements and Performance

Worship and Prayer

The PCC is committed to offering regular services throughout the week and year that are both spiritually nourishing and accessible, equipping our community to live out their faith in daily life. Additional services are held to mark principal feasts and other significant occasions, and all are welcome.

In 2025, the pattern of worship has remained consistent with the previous year.

Holy Communion is offered on Wednesdays at 10am, Fridays at 12 noon, and Sundays at 8am (Book of Common Prayer) and 10am (Sung Eucharist following Common Worship).

A weekly evening service takes place at 6.30pm, with Sung Evensong according to the Book of Common Prayer, and Sung Compline on the last Sunday of the month. These plainsong services provide a more intimate and reflective setting for worship. We are grateful to John and Clare Temple for their faithful leadership, and to Paul for his role as cantor.

At our main Sunday service, we are fortunate to have our organist, Jeremy Jones, whose thoughtful and varied musical accompaniment greatly enriches our worship, alongside our choir who lead and support congregational singing. We were delighted to welcome a new member to the choir this year.

We have also been pleased to welcome children and families into the life of the church. Activities for children during the main service have been introduced and well received, and we are continuing to develop ways to encourage their fuller participation in worship.

A service booklet for the 8am Holy Communion has been introduced and has been particularly helpful for those less familiar with the Prayer Book. The two service booklets used at the 10am service remain effective, though they will be reviewed in the coming year.

Special Services During the Year

From September onwards, worship has been marked by several significant occasions:

- The Rector's induction and installation on 17th September
- Harvest Celebration on 28th September
- Remembrance Sunday, including a display commemorating those connected with the parish
- All Saints' and All Souls' commemorations on 2nd November
- Advent Carol Service on 30th November, led by the Rector with Stewart Smith and the Advent Singers
- Christmas Carol Service on 22nd December, led by our organist and choir
- Christmas Eve services, including Holy Communion at 10am and Midnight Communion with incense
- Christmas Day Eucharist at 10am with incense

We extend sincere thanks to all involved in the musical life of St John's, especially Jeremy Jones for his dedication and adaptability across a wide range of styles. We are also very grateful to Jeremy Jones for coordinating our *Wednesdays at One* concert series, which offers people a wonderful opportunity to enjoy a diverse range of music at St John's

...CONTINUED

We are also grateful to members of the congregation who lead intercessions and read the Scriptures, and to Clare Temple for coordinating these rotas.

Prayer and Church Life

Both corporate and private prayer are actively encouraged. The Lady Chapel continues to be a place of peace and sanctuary for visitors and congregation members alike. Tealights and a prayer board are available, and written prayers are regularly gathered and prayed over by the ministry team before being burned at the Easter Vigil. Over 500 tealights are used each month.

Hospitality remains an important part of our ministry. We are very thankful to all who provide refreshments after services. These times of fellowship are well attended (often to standing room only) and offer a valuable opportunity for conversation, welcome, and community-building.

We are grateful to Penny Allen, Eileen Fantom, and their team for their care in arranging flowers and decorating the church throughout the year, as well as to all who contribute to maintaining the building and keeping it clean and welcoming.

Ministry Team and Support

We give thanks for the ministry of Keith Allen, Reader, whose preaching and knowledge enrich our worship.
We are also very fortunate to be supported by a team of retired clergy, including Revd Professor William Horbury, Revd Andrew Malcolm, Revd Robin Mosley, and Revd Canon Chris Samuels. Their contributions, particularly during the interregnum, have been invaluable.

Church Membership and Attendance

At the 2025 Annual Parochial Church Meeting, there were 66 members on the Electoral Roll.
- Average Sunday attendance (October count): 43 across three services
- Average midweek attendance: 12 (across two services)

Easter attendance (Vigil and Day): 69 (50 communicants)

Christmas attendance (Eve and Day): 57 (43 communicants)

Note: road closures on 5th October affected attendance figures.

Occasional Offices

As well as our regular services, we enable our community to celebrate and thank God at the milestones of the journey through life. Through baptism we thank God for the gift of life, in marriage public vows are exchanged with God's blessing and through funeral services friends and family express their grief and give thanks for the life which is now complete in this world and to commend the person into God's keeping.
During the year, we celebrated:
- Two baptisms (one infant and one adult)
- Four weddings
- One service of thanksgiving following a civil marriage
- Two funerals

Pastoral Care

Pastoral care remains central to our ministry. Communion is taken to those unable to attend church.
Regular services are held at:
- Belong Intergenerational Village (fortnightly, average attendance 15)
- Bowling Green Court (fortnightly, average attendance 8)
- Callin Court (Holy Communion visits)

Pastoral care is also offered informally across the church community, supported by volunteers and clergy. A key challenge for the future is improving communication of pastoral needs while maintaining confidentiality.

Mission to Children and Families

There is a dedicated children's area in St John's, and new activities introduced, including a themed "Lego Challenge" linked to the service. These have been well received, and children are increasingly participating and sharing their creations with the congregation.

We hope to build on this encouraging start and further enhance both participation and the physical space.

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Grosvenor Park Academy

Our relationship with Grosvenor Park Academy continues to flourish. The school regularly uses the church for seasonal services, and Rev Sarah alongside Jonathan Philips lead collective worship. The Christmas tree decoration initiative was especially successful, requiring an additional tree due to its popularity. Thanks to John Botham who is a Foundation Governor.

Mission to the Community

As part of our mission to the community, the St John's Project, established in 2008, exists to serve visitors and members of the local community, with the aim of sustaining and preserving St John's for future generations.

The project is run entirely by volunteers and plays a vital role in promoting the conservation and enhancement of the church. It also seeks to strengthen links with other key heritage sites within the city, helping to ensure that more people can discover and appreciate all that St John's has to offer.

We extend our grateful thanks to all those who give their time to support the project, and especially to Alan Murphy in his role as Volunteer Coordinator. We are particularly grateful to Simon Oliver for his dedicated service as Project Administrator and for his continued commitment to this important work.

We are mindful, however, of the current shortage of volunteers and recognise the need to address this in the coming year, so that the project can continue to flourish and develop.

The church building continues to be well used by a variety of community groups, including walking groups, Taizé singers, and local schools. We also host the Vikings monthly during the summer months, as well as the annual Minstrels' Court, further enriching our engagement with the wider community.

Discipleship and Vision

We seek to nurture discipleship through teaching, worship, and prayer. Since September, the Rector has been prayerfully discerning priorities for the future, focusing on mission, vision, and values.

Communication and Publicity

We are grateful to Tim Leaman and Angela Wood for maintaining the church website and social media presence. A monthly newsletter is distributed via e-mail, and a regular article appears in Love Chester. Work is ongoing to improve branding and signage.

Deanery Synod

Two PCC members, including the Rector, served on the Deanery Synod, maintaining an important link with the wider church.

Safeguarding

St John the Baptist Church is committed to safeguarding children, young people, and vulnerable adults. Policies are in place and regularly reviewed. Work continues to ensure all PCC members hold up-to-date DBS checks and appropriate training. We are especially grateful to Clare Temple for her dedicated service as Parish Safeguarding Officer.

FINANCIAL REVIEW

The 2025 financial year resulted in an overall deficit of £2,737 (2024: deficit £5,261).
Reserves of £26,640 (2024 (£2,232)) on unrestricted funds, this is sufficient to cover normal expenditure. Unrestricted funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on general purpose of the PCC. Funds designated for a particular purpose by the PCC are unrestricted.

During the year, St John's received the Gift Aid claim which related to prior years, in the sum of £19,516.58. Since the year end a further claim has been submitted to HMRC in relation to year ending 31 December 2025 in the sum of £5,020.44. A claim in respect of small donations has also been submitted in respect of the three tax years ending 5 April 2026 in the amounts of £2,000 per annum, the maximum allowed for each year.

Notable donations and legacies received during the year include £12,655.59 from the estate of the Late Canon Ruscoe.

This year, the Orchestra income and expenditure is disclosed separately, but still within St John's Project, this is noted on the Detailed Statement of Financial Activities on page 17.

During the current and previous years, unrestricted transactions were made from restricted funds. In the current year £5,641 of general church maintenance was paid from a restricted fund bank account and was not reimbursed. A transfer was made to rectify each fund position relative to their bank balances at the year end. This can be found in note 16.

The quota or parish share due to The Church of England was paid in full at the year-end.

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The accounts include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body nor those that are informal gatherings of church members.

Investment performance is reviewed by the trustees at least annually, the trustees are also responsible for determining how funds of the Charity are invested. Investments made are aligned with the Charity's objectives and activities. Sufficient investment funds are deemed to be held in a form that would allow the charity to cover most unforeseen cots.

The trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

The financial statements have been prepared in accordance with the accounting policies set out in note 2 to the financial statements and comply with the charity's governing document, the Charities Act 2000 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to charities in the UK and Republic of Ireland (FRS 102)(effective 1 January 2019"

Reserves policy

It is PCC policy to try to maintain a balance on free reserves (net current assets) which equates to at least three months' unrestricted payments. It is held to smooth out fluctuations in cash flow and to meet emergencies.

Volunteers

We record our sincere thanks to all the volunteers who contribute so generously to the life of St John's, helping to ensure that the church remains open and welcoming to all. Volunteers play an essential role in many areas, including as Church Officers, Foundation Governors, sides persons, members of the choir, and our Reader, who alongside the Rector, takes communion to the sick and housebound.

We are also grateful to all who support worship and the wider life of the church through the care and beautification of our buildings and grounds, fundraising and financial management, communications and publicity, organising social events, supporting the foodbank, serving on committees, and in many other ways.

We offer particular thanks to Simon Oliver for his dedicated service as acting Treasurer, and we are grateful to Philip Wong for taking on the responsibility of Treasurer. We also thank Simon for his continued work as Project Administrator and for his ongoing commitment to the life of the parish.

The PCC records its sincere thanks to the Churchwardens, Keith Allen and Jeremy Jones, and to Simon Oliver, who stepped down as Churchwarden at the last APCM but continues to offer support. We are deeply grateful for their faithful leadership, guidance, and practical care.

Without the generosity, commitment, and willingness of so many to give their time and gifts, the life and ministry of St John's would not be possible.

Structure, governance and management

The method of appointment of PCC members is set out in the Church Representation Rules. At St. John's the membership of the PCC consists of the incumbent (the Rector), churchwardens, the reader and members elected by members of the congregation who are on the electoral roll of the church. All those who attend our services / members of the congregation are encouraged to register on the Electoral Roll and stand for election to the PCC.

The PCC members are responsible for making decisions on all matters of general concern and importance to the parish including deciding on how the funds of the PCC are to be spent. New members receive initial training into the workings of the PCC.
The full PCC met five times during 2025. Given its wide responsibilities the PCC has several committees and sub-groups, each dealing with a particular aspect of parish life.
These committees and sub-groups, which include St John's Project, worship committee, visitors and events, publicity and media, fabric and finance, are all responsible to the PCC and report back to it regularly with minutes of their decisions being received by the full PCC and discussed as necessary.

Structure, Governance and Management

Governing Document

Committees

* The Parochial Church Council (PCC) is a corporate body established by the Church of England. The registered office is The Parish Church of St. John the Baptist, Vicars Lane, Chester, CH1 IQX
The PCC operates under the Parochial Church Council Powers Measure. The PCC are required by order to register with the Charity Commission and the registration number is 1144003.
* The Parochial Church Council meets regularly and attends to the management and control of the Parish.
* A Standing Committee of senior members of the PCC that is The Rector, Wardens, Secretary and Treasurer, meets as necessary.
* There are other committees under the direction of the Rector that consider Worship and Pastoral activity.

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.
The trustees' report was approved by the board of trustees and signed on its behalf by:

Mr Timothy Leaman
Trustee
26 April 2026

The Parochial Church Council of the Ecclesiastical Parish of St John The Baptist
Independent Examiner's Report to the Trustees of The Parochial Church Council of the Ecclesiastical Parish of St John The Baptist
For The Year Ended 31 December 2025

I report to the trustees on my examination of the accounts of The Parochial Church Council of the Ecclesiastical Parish of St John The Baptist (the Trust) for the year ended 31 December 2025.

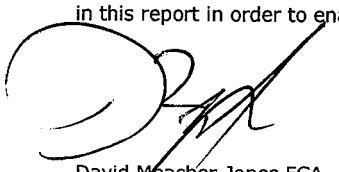
Responsibilities and Basis of Report
As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and contents 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 no concerns and 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.



David Meacher-Jones FCA
26 April 2026
6 St John's Court
Vicars Lane
Chester
Cheshire
CH1 1QE

The Parochial Church Council of the Ecclesiastical Parish of St John The Baptist
Statement of Financial Activities
For The Year Ended 31 December 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	44,204	16,043	60,247	45,472
Charitable activities:	4				
St John's Restoration Fund		-	39,830	39,830	32,803
Investments	5	2,671	389	3,060	3,580
Other	6	694	4	698	-
		47,569	56,266	103,835	81,855
EXPENDITURE ON:					
Services, Buildings, Staff & Administration	8	(68,497)	-	(68,497)	(72,996)
Charitable activities:	8				
St John's Restoration Fund		-	(38,075	(38,075	(14,120)
		(68,497)	(38,075)	(106,572)	(87,116)
NET EXPENDITURE		(20,928)	18,191	(2,737)	(5,261)
Transfers between funds	16	53,119	(53,119)	-	-
NET MOVEMENT IN FUNDS		32,191	(34,928)	(2,737)	(5,261)
RECONCILIATION OF FUNDS:					
Total funds brought forward		(2,232)	154,929	152,697	157,958
TOTAL FUNDS CARRIED FORWARD	16	29,959	120,001	149,960	152,697

The notes on pages 12 to 16 form part of these financial statements.

The Parochial Church Council of the Ecclesiastical Parish of St John The Baptist
Comparative Statement of Financial Activities
For The Year Ended 31 December 2025

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	**3**	43,113	2,359	45,472
Charitable activities:	**4**			
St John's Restoration Fund		-	32,803	32,803
Investments	**5**	3,111	469	3,580
		46,224	35,631	81,855
EXPENDITURE ON:				
Services, Building, Staff & Administration	**8**	(72,996)	-	(72,996
Charitable activities:	**8**			
St John's Restoration Fund		-	(14,120)	(14,120)
		(72,996)	(14,120)	(87,116)
NET EXPENDITURE		(26,772)	21,511	(5,261)
NET MOVEMENT IN FUNDS		(26,772)	21,511	(5,261)
RECONCILIATION OF FUNDS:				
Total funds brought forward		24,540	133,418	157,958
TOTAL FUNDS CARRIED FORWARD	**16**	(2,232)	154,929	152,697

The notes on pages 12 to 16 form part of these financial statements.

The Parochial Church Council of the Ecclesiastical Parish of St John The Baptist
Statement of Financial Position
As At 31 December 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
CURRENT ASSETS					
Debtors	**13**	11,214	4	11,218	35,181
Cash at bank and in hand		23,263	120,646	143,909	121,685
		34,477	120,650	155,127	156,866
Creditors: Amounts Falling Due Within One Year	**14**	**(4,518)**	**(649)**	**(5,167)**	**(4,169)**
NET CURRENT ASSETS (LIABILITIES)		**29,959**	**120,001**	**149,960**	**152,697**
TOTAL ASSETS LESS CURRENT LIABILITIES		**29,959**	**120,001**	**149,960**	**152,697**
NET ASSETS		**29,959**	**120,001**	**149,960**	**152,697**
FUNDS OF THE CHARITY					
Restricted Funds				120,001	154,929
Unrestricted Funds				29,959	(2,232)
TOTAL FUNDS	**16**			149,960	152,697

On behalf of the board

Mr Timothy Leaman
Trustee
26 April 2026

The notes on pages 12 to 16 form part of these financial statements.

1. General Information

The Parochial Church Council of the Ecclesiastical Parish of St John The Baptist is an unincorporated charity registered with the Charity Commission, registered charity number 1144003 . The principal address is St. John The Baptist Church, Vicars Lane, Chester, CH1 1QX.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities Act 2011.

The charity is a Public Benefit Entity as defined by FRS 102.

2.2. Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds comprise unrestricted funds that have been set aside by the trustees for a specific purpose.

Restricted funds are to be used for specific purposes as laid down by the donor.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2.3. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

2.4. Taxation

The charity is exempt from tax as all its income is charitable and applied for charitable purposes.

2.5. Recognition of income

Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability

2.6. Recognition of expenditure

Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

3. Income from Donations and Legacies

	Unrestricted funds £	Restricted funds £	2025 Total funds £
Donations and gifts:			
Donations and legacies	44,204	-	44,204
Donations and Gifts	-	16,043	16,043
	44,204	16,043	60,247

	Unrestricted funds £	Restricted funds £	2024 Total funds £
Donations and gifts:			
Donations and legacies	43,113	1,325	44,438
Donations and Gifts	-	1,034	1,034
	43,113	2,359	45,472

Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income

4. Income from Charitable Activities

	2025 Restricted funds £	2024 Restricted funds £
St John's Restoration Fund:		
Books, Shop and cafe	36,583	32,803
Orchestra and recitals income	3,247	-
	39,830	32,803

5. Investment Income

	Unrestricted funds £	Restricted funds £	2025 Total funds £
Bank interest receivable	2,671	389	3,060

	Unrestricted funds £	Restricted funds £	2024 Total funds £
Bank interest receivable	3,111	469	3,580

6. Other Income

	Unrestricted funds £	Restricted funds £	2025 Total funds £
Reimbursements of costs	694	4	698

	Unrestricted funds £	Restricted funds £	2024 Total funds £
Reimbursements of costs	-	-	-

7. Net Income/(Expenditure)

The net expenditure is stated after charging/(crediting): An accumulated debtor of VAT, is unrealisable and therefore was written off.

	2025	2024
	£	£
Bad debts	12,329	-

8. Analysis of Expenditure

	2025 Support costs (see note 9)
	£
Services, Building, Staff & Administration	68,497
St John's Restoration Fund	38,075
	106,572

	2024 Support costs (see note 9)
	£
Services, Building, Staff and Administration	72,996
St John's Restoration Fund	14,120
	87,116

9. Support Costs

	Raising funds	St John's Restoration Fund	2025 Total
	£	£	£
Employee costs	2,603	-	2,603
Premises expenses	64,627	8,940	73,567
General administration	1,267	29,135	30,402
	68,497	38,075	106,572

	Raising funds	St John's Restoration Fund	2024 Total
	£	£	£
Employee costs	6,478	-	6,478
Premises expenses	65,366	-	65,366
General administration	1,152	14,120	15,272
	72,996	14,120	87,116

10. Independent Examiner's Remuneration

	2025	2024
	£	£
Independent examination of the financial statements	945	945
Other financial services	285	207
	1,230	1,152

11. Staff Costs

Staff costs were as follows:

	2025	2024
	£	£
Wages and salaries	2,603	6,478

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

Wages costs were: Mr Jeremy Jones, the Organist who is also a churchwarden and Member and Vice Chair of the PCC. Gross Pay £3,460.00 (2024: £3,360.00) and Service Costs - PTO Costs (£857) (2024: £3,118) a total of £2,603 (2024: £6,478). PTO costs during the year were £2,138 with a reimburstment of £2,995 giving a negative cost of £857

There was no remuneration of key management personnel during the current or prior year.

12. Average Number of Employees

Average number of employees during the year was: 1 (2024: 1)

13. Debtors

	2025	2024
	£	£
Due within one year		
Other debtors	11,218	35,181

14. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Taxation and social security	3,169	2,497
Accruals and deferred income	1,998	1,672
	5,167	4,169

15. Deferred Income

Deferred income movements in the year were as follows:

	2025	2024
	£	£
Balance at the start of the period	-	-
Income deferred in the current period	648	-
Balance at the end of the period	648	-

16. Movement in Funds

	As at 1 January 2025	Income	Expenditure	Transfers	As at 31 December 2025
	£	£	£	£	£
Unrestricted funds					
General:					
General unrestricted fund	(2,232)	47,569	(68,497)	53,119	29,959
Restricted funds					
St John's restoration fund	154,929	56,266	(38,075)	(53,119)	120,001
Total funds	152,697	103,835	(106,572)	-	149,960

	As at 1 January 2024	Income	Expenditure	As at 31 December 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	24,540	46,224	(72,996)	(2,232)
Restricted funds				
St John's restoration fund	133,418	35,631	(14,120)	154,929
Total funds	157,958	81,855	(87,116)	152,697

17. Transactions with Trustees

During the year the expenses reimbursed to the trustees or paid directly to third parties were as follows:

2025	2024
£	£

18. Related Party Disclosures

Transactions with related parties

The organist & PCC Member Mr J Jones – Refer to Note 11

The Parochial Church Council of the Ecclesiastical Parish of St John The Baptist
Detailed Statement of Financial Activities
For The Year Ended 31 December 2025

	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations and legacies	44,204	44,438
Donations and Gifts	16,043	1,034
	60,247	45,472
Charitable Activities:		
St John's Restoration Fund		
Books, Shop and cafe	36,583	32,803
Orchestra and recitals income	3,247	-
	39,830	32,803
Investments		
Bank interest receivable	3,060	3,580
	3,060	3,580
Other		
Reimbursements of costs	698	-
	698	-
	103,835	81,855
EXPENDITURE ON:		
Services, Building, Staff and Administration		
Wages and salaries	(2,603)	(6,478)
Diocesan quota	(37,039)	(45,233)
Church running expenses	(20,299)	(17,353)
Church Repairs and maintenance	(6,475)	(1,375)
Service costs	(119)	(209)
Organist and musician fees	(380)	(220)
Other expenses	(315)	(976)
Charitable expenditure	(37)	-
Independent examiner's fees	(1,230)	(1,152)
	(68,497)	(72,996)
Charitable Activities:		
St John's Restoration Fund		
Church Repairs and maintenance	(7,902)	-
Organist and musician fees	(721)	-
Other expenses	(317)	-
Charitable expenditure	(3,796)	(7,414)
Orchestra and recitals costs	(2,588)	-
Bookstall and shop	(10,418)	(6,706)
Publications and other information	(4)	-
Bad debts written off	(12,329)	-
	(38,075)	(14,120)
	(106,572)	(87,116)
NET EXPENDITURE	**(2,737)**	**(5,261)**