THE ECCLESIASTICAL PARISH OF FRESHFORD WITH LIMPLEY STOKE AND HINTON CHARTERHOUSE

FINANCIAL STATEMENTS

31 DECEMBER 2025

Charity Number 1170099

THE ECCLESIASTICAL PARISH OF FRESHFORD WITH LIMPLEY STOKE AND HINTON CHARTERHOUSE

FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2025

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THE ECCLESIASTICAL PARISH OF FRESHFORD WITH LIMPLEY STOKE AND HINTON CHARTERHOUSE

REFERENCE & ADMINISTRATIVE INFORMATION

YEAR ENDED 31 DECEMBER 2025

Trustees

The Rev Prebendary Nigel Rawlinson	(appointed July 2025)
Deborah Ashcroft	
Steven Ashcroft	
Roland Birchby	
Karen Grattage	(resigned May 2025)
Alan Gwynn	
Penelope Murray	
Roger Paine	
Trevor Quartermaine	
Kathleen Tucker	
Elizabeth Wordsworth	
Anne Jarrett	(appointed May 2025)
Rachel Moore	
David Sibley	
Lesley MacKenzie	

Parish Office

The Old Bakery
High Street
Freshford
Bath
BA2 7WF

Independent Examiner

Joshua Kingston BSc FCA
Burton Sweet Limited
Chartered Accountants
The Clock Tower
5 Farleigh Court
Old Weston Road
Flax Bourton
Bristol BS48 1UR

THE ECCLESIASTICAL PARISH OF FRESHFORD WITH LIMPLEY STOKE AND HINTON CHARTERHOUSE

TRUSTEES' REPORT

YEAR ENDED 31 DECEMBER 2025

Strategic Vision

Our vision is to find a model of rural ministry where we tell the good news of Jesus Christ, that makes disciples and grows the church in today's society.

Objectives and activities

The chief objective of the PCC is the development and growth of the Christian faith in the villages of Freshford, Limpley Stoke and Hinton Charterhouse. This is achieved by services at our three Parish Churches and wider mission in the communities. The PCC also maintains and develops its three church buildings and The Old Bakery (church rooms) for the benefit of its church members and the wider community.

Following discussions with the Diocese, the PCC became responsible for the ownership and operation of Limpley Stoke Village Hall. This has involved the maintenance and upkeep of the building, considering licenses for its users, and providing appropriate insurance.

In February 2026, these discussions have been concluded with the Trustees of the Village Hall (the Users) having entered legal agreements with the Diocese and Benefice.

Leadership

Following the retirement of The Rev Mike Taylor in 2024 the Benefice moved into Vacancy in 2025. The Trustees would like to express their thanks to the large number of retired and other clergy who were able to officiate at services during the Vacancy, so enabling the established pattern of worship to continue over the first half of the year. Thanks are also due to the Churchwardens and many church members whose work and input ensured the smooth running of the Parish over those months.

Following a recruitment and appointment process, The Rev Prebendary Nigel Rawlinson was Licensed as Rector by the Bishop of Bath and Wells, and the Archdeacon of Bath, at a Service of Celebration for a New Ministry held in St John's Church on the 28th of July. Nigel and his wife Pat have been warmly welcomed to the Parish. Nigel was formally the Chaplain at the University of Bath and is an Associate Minister in Bath Abbey.

Achievements and performance

There is an established pattern of services of worship in the three churches - St Peter's Freshford, St Mary's Limpley Stoke and St John's Hinton Charterhouse. Each Sunday morning there is a main parish service in one of the three churches.

On the fifth Sunday, cafe church takes place in St Peter's; later in the afternoon a service of Evening Prayer is held in St Mary's.

Additionally, a service of Evening Prayer is held each Tuesday in Hinton Charterhouse and a late morning service of BCP Holy Communion is held on the first Sunday at St Mary's. There are also a number of mid-week Home Groups and Bible Study and Prayer meetings. The service pattern is kept under review and designed to meet particular occasions. It is estimated that over 350 people attended the services across the three churches in the week leading up

to Christmas Day.

We now have in place three particular strands of ministry:

1. Pastoral Care – Rachel Moore – Pastoral Care Coordinator

2. School support – Penny Murray – School Coordinator

3. Support for Farmers – Kathy Tucker – Farm Coordinator

Discussions have now started concerning possible refurbishment and reordering in the churches but these are at early stages.

Financial Review

For 2025, the PCC has prepared its accounts on a Receipts and Payments basis, as income has fallen back to more usual levels after the completion of the St Peter's reordering project. Total receipts for the year were £70,717 and payments £108,155.

Reserves

The Trustees' policy is to ensure that, as far as possible, income should at least cover day-to-day operating costs on an ongoing basis. It is recognised, however, that it may be necessary, in pursuit of our vision, objects and activities, to draw down reserves from time to time to enable us to maintain adequately and improve the facilities in our three church buildings and The Old Bakery, all of which are listed.

The Trustees consider that reserves should be maintained in the range of 45% - 55% of annual expenditure so that emergency funding of essential building repairs can be carried out and all normal expenditure can be met. As at 31 December 2025 free cash reserves stood at £12,491 and unrestricted investments amounted to £36,117. Further funds amounting to approximately £10,000 were received after the year end. The PCC continue to monitor the overall levels of financial resources on a regular basis, mindful of potential future cost pressures.

THE ECCLESIASTICAL PARISH OF FRESHFORD WITH LIMPLEY STOKE AND HINTON CHARTERHOUSE

TRUSTEES' REPORT

YEAR ENDED 31 DECEMBER 2025

Governing document

The Parochial Church Council (PCC) of the Ecclesiastical Parish of Freshford, Limpley Stoke and Hinton Charterhouse became Registered Charity Number 1170099 in November 2016 as its annual income was likely to exceed £100,000. It was previously recognised by the Charity Commission as a Charity but since its gross annual income had not then exceeded £100,000 it was previously 'excepted' from registration.

All members of the PCC are Trustees of the 'Trust' - that is the PCC - and the whole has body corporate status.

Recruitment and appointment of new Trustees

In accordance with the Church Representation Rules, Trustees are nominated for election by Church Members and additionally in the case of Churchwardens by those having a residential qualification. They are elected at the Annual Parochial Church Meeting (APCM) and serve until the completion of the succeeding APCM. Legislation rules that the Minister of the Parish is Chair of the PCC.

Organisational structure

The Trustees normally meet regularly and determine overall policy and approve applications for Faculties and major capital expenditure. The day-to-day operations of our three churches is delegated to the Churchwardens who have worked hard in very difficult circumstances to do what we can within government regulations and guidance from the Diocese. We have however taken care to ensure that key items such as finance, employment, risk management, health and safety and safeguarding of children and the vulnerable have been properly covered by the Trustees.

Risk Assessment

The Trustees are conscious of their legal obligations to maintain the places of worship, buildings, churchyards, curtilages and other property for which they have responsibility and to conduct their operations and activities in such manner as satisfies current Health and Safety and other legislation. Specifically, this extends to arranging that prescribed routine inspections of the fabric of the buildings, electrical installations, firefighting appliances, gas fired appliances and accessibility audits are carried out by appropriately qualified professional bodies. Also included is a review of our safeguarding procedures in relation to children and vulnerable persons. A programme of health and safety audits has been implemented to assure the Trustees that all material risks have been addressed and that all practical steps have been taken to minimise the effects of those risks. In particular during the pandemic each activity has been the subject of a risk assessment.

THE ECCLESIASTICAL PARISH OF FRESHFORD WITH LIMPLEY STOKE AND HINTON CHARTERHOUSE

TRUSTEES' REPORT

YEAR ENDED 31 DECEMBER 2025

Safeguarding

Our policies and practices remain in line with advice from the Diocese of Bath and Wells Safeguarding Adviser.

Impairment Review of Fixed Assets

As Managing Trustees of the three parish churches and The Old Bakery, the PCC is confident that its operational potential would not suffer significant impairment were one of the three churches to become unavailable in the short term. Permanent loss of one church or temporary loss of more than one church together with temporary or permanent loss of The Old Bakery would require fundamental change of strategy and re-deployment of resources.

The Trustees are confident that adequate levels of insurance are carried for the parish churches, their contents, The Old Bakery and Limpley Stoke Village Hall.

Future plans

Our aim is to provide rural ministry that connects with as many people in our three communities as possible by offering some diversity in our approach to worship with informal, more structured, family focused, and café style worship included in our mix. Church Trustees and members of the church also play an active part in working alongside the local Church primary school in Freshford.

Approved by the Trustees on 10 May 2026

Signed by order of the Trustees

J. N. Barham

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For the Board of Trustees

THE ECCLESIASTICAL PARISH OF FRESHFORD WITH LIMPLEY STOKE AND HINTON CHARTERHOUSE

INDEPENDENT EXAMINER'S REPORT

YEAR ENDED 31 DECEMBER 2025

Independent examiner's report to the trustees of PCC of the Parish of Freshford and Limpley Stoke with Hinton Charterhouse

I report to the trustees on my examination of the accounts of PCC of the Parish of Freshford and Limpley Stoke with Hinton Charterhouse (the Charity) for the year ended 31 December 2025.

Responsibilities and basis of report

As the charity trustees of the Charity, 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 Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all 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 Charity as required by section 130 of the Act; or

2. the accounts do not accord with those records

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.

Joshua Kingston

Joshua Kingston BSc FCA
Burton Sweet Limited,
Chartered Accountants
The Clock Tower
5 Farleigh Court
Old Weston Road
Flax Bourton
Bristol BS48 1UR

Date: 10 May 2026

THE ECCLESIASTICAL PARISH OF FRESHFORD WITH LIMPLEY STOKE AND HINTON CHARTERHOUSE

YEAR ENDED 31 DECEMBER 2025

RECEIPTS AND PAYMENTS ACCOUNT

	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
RECEIPTS	£	£	£	£
Donations and legacies				
Planned giving	22,750	14,701	37,451	46,211
Collections, donations and other giving	5,350	4,209	9,559	7,495
Income tax recovered	-	-	-	-
Grants received	3,073	-	3,073	700
Fundraising events	-	-	-	1,372
Charitable activities	-	-	-	-
Parochial fees	6,110	-	6,110	4,291
Other trading activities: Hall lettings	1,934	-	1,934	1,464
Interest received	-	3,179	3,179	3,678
Other	412	-	412	4,899
Transferred on closure of investment accounts	-	9,000	9,000	9,639
TOTAL RECEIPTS	39,628	31,089	70,717	79,749
PAYMENTS				
Charitable activities				
Grants made:				
Donations to charities	340	-	340	-
Direct costs				
Mission and evangelism	-	-	-	-
Parish share	33,659	-	33,659	35,906
Ministry costs	2,713	51	2,764	7,420
Church building maintenance	1,344	22,921	24,265	13,524
Heat, light and rates	6,328	5,028	11,355	15,263
Insurance	5,152	-	5,152	5,027
Churchyard maintenance	499	161	660	3,390
St Peter's Freshford reordering project	-	-	-	-
Support costs				
Administration costs	17,613	2,539	20,152	19,659
Sundry	7,359	271	7,630	9,905
Governance				
Independent Examiner's fee:	2,178	-	2,178	2,076
TOTAL PAYMENTS	77,183	30,972	108,155	112,170
NET RECEIPTS/(PAYMENTS)	(37,555)	117	(37,438)	(32,421)
Transfers	9,389	(9,389)	-	-
Cash funds 1 January 2025	40,657	64,916	105,573	137,994
Cash funds 31 December 2025	12,491	55,644	68,135	105,573

THE ECCLESIASTICAL PARISH OF FRESHFORD WITH LIMPLEY STOKE AND HINTON CHARTERHOUSE

YEAR ENDED 31 DECEMBER 2025

STATEMENT OF ASSETS AND LIABILITIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Cash funds				
Bank and cash balances	12,491	55,644	68,135	105,573
Other monetary assets				
Investments	36,117	13,585	49,702	60,085
	36,117	13,585	49,702	60,085
Liabilities				
Independent examiner's fee	2,346	-	2,346	3,057
Retentions for building work	-	-	8,825	9,500
	2,346	-	11,171	12,557

Cash Fund movements at 31 December 2025

	1 January 2025	Receipts	Payments	Transfers and investment gains	31 December 2025
Unrestricted General funds					
PCC General Fund	3,442	17,075	(57,127)	43,338	6,728
Old Bakery	2,468	692	(4,610)	-	(1,450)
Freshford Church	34,747	21,861	(15,446)	(33,949)	7,213
Total Unrestricted funds	40,657	39,628	(77,183)	9,389	12,491
Restricted funds					
Freshford Church	38,451	1,740	-	(9,000)	31,191
Limpley Stoke Church	6,898	19,638	(6,609)	(15,862)	4,065
Hinton Charterhouse Church	(13,885)	9,711	(6,390)	15,473	4,908
Disabled Access Appeal	33,452	-	(17,973)	-	15,479
	64,916	31,089	(30,972)	(9,389)	55,644
Total	105,573	70,717	(108,155)	-	68,135

Related parties

During the year, one trustee received a total of £1,190 (2024: two trustees received £1,210) for playing the organ for services and assisting with weddings and funerals. There were no other related party transactions.

Signed on behalf of the trustees on 10 May 2026

J. N. Rawlinson

James Rawlinson, Trustee