

ST JOHN THE BAPTIST, BISHOPSTONE WITH STRATFORD TONY

Independent Examiner's Report

for the year ended 31 December 2025

Independent Examiner's report to the PCC of St John the Baptist, Bishopstone with Stratford Tony

I report on the accounts of Bishopstone Parochial Church Council for the year ended 31st December 2025 which are set out on the following pages.

Respective responsibilities of the PCC (Trustees) and Independent Examiner

The PCC (charity's trustees) is responsible for the preparation of these accounts in accordance with the Church Accounting Regulations 2006. It considers that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) but that an independent examination is needed.

It is my responsibility to

- examine the accounts under section 145 of the 2011 Act
- follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

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 consideration of any unusual items or disclosures in the accounts, and seeking explanations from the PCC 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 matters have come to my attention:

- (1) which give me reasonable cause to believe that in any material respect the requirements
 - a) to keep accounting records in accordance with section 130 of the 2011 Act; and
 - b) to prepare accounts which accord with these accounting records and comply with the accounting requirements of the 2011 Charities Act have 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.

Signed :-

F Taylor

Name :

Francis Taylor

Relevant Professional qualifications :-

FCMA

Address :-

14 The Croft
Bishopstone
Salisbury

Date :-

9th February 2026

ST JOHN THE BAPTIST, BISHOPSTONE WITH STRATFORD TONY

Consolidated Statement of Financial Activities (Including Income & Expenditure Account) for the year ending 31 December 2025

	2025					2024				
	General Funds £	Designated Funds £	Restricted Roof funds £	Other Restricted Funds £	Total 2025 £	General Funds £	Designated Funds £	Restricted Roof funds £	Other Restricted Funds £	Total 2024 £
<u>INCOME & EXPENDITURE ACCOUNT</u>										
Income										
Receipts from donors										
Regular giving	12,866				12,866	12,703				12,703
Collections	5,530				5,530	6,711				6,711
					-					
Income tax recovered	4,245				4,245	4,610				4,610
Other voluntary receipts					-					
Legacies	1,000				1,000					
Donations	722		3,912	2,110	6,743	4,068	8,500		1,610	14,178
Income from investments					-					
Dividends & interest	779			617	1,396	771			600	1,371
Sales of Grenfell Trust holding					-				1,502	1,502
Activities for raising funds					-					
Fund raising events/activities (Lent Appeal)				783	783				725	725
Parochial fees	2,613				2,613	10,503				10,503
Church upkeep box	52				52	35				35
STAB advertising inc donations	2,849				2,849	2,860				2,860
Other income					-					
Grants received	800				800					-
Sundries	25				25	146				146
Friends of Bishopstone Church			26,955	1,232	28,187			(4,995)	4,943	(53)
- net income/(net expenditure)										
Total Income	31,481		30,867	4,742	67,089	42,407	8,500	(4,995)	9,380	55,291
Expenditure										
Church Activities										
Donations	138		3,509	2,589	6,236	1,918			1,425	3,343
Grants	-				-					
Parish share	16,207				16,207	16,030				16,030
Pastoral expenses (Statutory and CV Team)	2,765			1,850	4,615	5,840				5,840
Lay fees (organists)	1,015				1,015	1,440				1,440
Church lighting & heating	1,196				1,196	1,859				1,859
Church insurance	4,721				4,721	4,493				4,493
Church maintenance and improvements	1,456			2,921	4,377	3,519			13,580	17,099
Churchyard maintenance	620	500			1,120	940	500			1,440
STAB	2,462				2,462	2,471				2,471
Sundries	109				109	171				171
Management & administration			-		-					-
PCC expenses			-	-	-					-
Total Expenditure	30,690	500	3,509	7,360	42,059	38,680	500	-	15,005	54,185
Net movement in Current funds	790	(500)	27,358	(2,618)	25,030	3,726	8,000	(4,995)	(5,625)	1,106
Net Movement in Investments	(1,121)			(3,680)	(4,801)	627			487	1,114
Transfers between funds:	-		(4,995)	4,995	-			4,995	(4,995)	-
	(331)	(500)	22,363	(1,303)	20,229	4,353	8,000	-	(10,133)	2,220
Total Funds brought forward	45,177	8,225	-	123,098	176,500	40,824	225	-	133,231	174,280
Total Funds carried forward	44,847	7,725	22,363	121,795	196,729	45,177	8,225	-	123,098	176,500

ST JOHN THE BAPTIST, BISHOPSTONE WITH STRATFORD TONY**Statement of Assets & Liabilities**

at 31 December 2025

	2025 £	2024 £
Cash funds		
Cash in hand		
Lloyds TSB current account	31,925	35,082
CBF Main Deposit account	4	4
Friends of Bishopstone Church bank accounts	53,886	25,700
	<u>Note 2</u> 85,815	<u>60,786</u>
Investment assets		
CB 3034767 inv fund- PCC Bishopstone Church (unrestricted) [1,212 shares]	26,904	28,025
CO 3052963 inv fund - Rev GA Montgomery Coals (restricted) (1087 shares)	21,003	22,059
COIF Investment Fund - Friends of Bishopstone Church (restricted)	63,007	65,631
	<u>110,914</u>	<u>115,714</u>
Total assets	196,729	176,500
Current liabilities	-	-
Total Funds	<u>196,729</u>	<u>176,500</u>

Approved by the PCC and signed on their behalf by :

Chairman

Notes to the financial statements**1. Accounting policies**

The financial statements of the PCC have been prepared in accordance with the Church Accounting Regulations 2006 using the Receipts and Payments basis.

General funds represent unrestricted money that can be used for the general charitable purposes of the PCC.

Designated funds represent unrestricted money that has been earmarked for a specific purpose by the PCC. This money may be undesignated by the PCC at anytime.

Restricted funds must be used for the purposes for which the money was given or donated.

2. Cash Funds	General Fund £	Designated Funds £	Restricted Funds £	Total £
Fund balances at 31 December 2025 were as follows:				
General Fund	17,442	225	2,726	20,393
Friends of Bishopstone Church	-	-	53,886	53,886
Montgomery Fund	-	-	4,036	4,036
Stratford Tony Churchyard	-	7,500	-	7,500
Monetary assets c/f	<u>17,442</u>	<u>7,725</u>	<u>60,648</u>	<u>85,815</u>

Ruth HS

3rd March 2026.

Revd Dr Ruth Hawlett-Shipleigh