

THE PARISH CHURCH OF ST. JOHN THE BAPTIST FECKENHAM

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST DECEMBER 2025**

PRIEST IN CHARGE:
AREA DEAN
REVEREND CANON PAUL LAWLOR
THE VICARAGE
29 SHELDON ROAD
REDDITCH
B98 7QS

INDEPENDENT EXAMINER:
MR C J BRISTOW

PAROCHIAL CHURCH COUNCIL OF ST. JOHN THE BAPTIST, FECKENHAM

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Church of St John the Baptist, Feckenham

ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER 2025

Administrative Information

Feckenham Church is situated in the centre of the village of Feckenham in the Diocese of Worcester within the Church of England. The correspondence address is 29 Sheldon Road, Redditch B998 7QS.

The Parochial Church Council (PCC) is a charity excepted from registration with the Charity Commission.

PCC members who have served from 1st January 2025 until the date this report was approved are:

Incumbent		Vacant (Father Glenn Reading – Resigned October 2025)
Wardens		Vacant
Representative on Deanery Synod		Ian Hunter
Elected Members	Clare Furey	From APCM 2023
	Alma Westwood	From APCM 2023
	Erica Dilger	From APCM 2025
	Tony Mortimer	From APCM 2025
	Angela Fletcher	From APCM 2025
	Fred Hicks	From APCM 2025
Clergy Permission to Officiate		
	Rev Fiona Carter	

Structure, Governance and Management

The method of appointment of PCC members is set out in the Church Representation Rules. All Church attendees are encouraged to register on the Electoral Roll and stand for election to the PCC.

Objectives and Activities

Feckenham PCC has the responsibility of co-operating with the Vicar in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical. It also has maintenance responsibilities for the Church Building and churchyard.

Church Attendance

The average adult attendance on Sundays was 26.

In accordance with Church Representation Rules the following reports are submitted to the Annual Parochial Church Meeting to be held on Sunday 3rd May 2026.

Report of the Electoral Roll Officer

The roll had 38 names as at May 2025 and at April 2026 there were 37 names recorded.

Patrick Onions, Electoral Roll Officer

Report on the proceedings of the Parochial Church Council

The full PCC met five times during the year with an average attendance of 86% of the 6 elected members. Between meetings business was undertaken by exchange of emails and decisions recorded at the following meeting. Various group meetings were held during the year and reports as necessary were received by the PCC.

The PCC has complied with the duty under Section 5 of the Safeguarding and Clergy Discipline Measure 2016 to have due regard to House of Bishops' guidance on safeguarding children and vulnerable adults. The PCC appointed Mrs Alma Westwood as the Parish Safeguarding Officer. The PCC has adopted a Safeguarding Policy which includes Children and Vulnerable Adults, Disclosures from the Disclosure and Barring Service, Recruitment of Ex-offenders and the Handling, Use and Storage of disclosure information. The PCC is using the "Parish Dashboard" provided by the Diocese as a way of self-assessment to seek to ensure it fulfils that duty.

There are no safeguarding agreements in place and no incidents were reported. The Parish Safeguarding Officer shared updates from meetings and training events. A Social media policy has been approved by the PCC. Role Descriptions were produced for Children's Worker, lunch club volunteer, and Parish Safeguarding Officer.

The Parish Dashboard is used to keep up to date with any developments from the National Safeguarding Team and to make sure that safeguarding requirements are complied with.

The PCC has also, in accordance with its' duty as Trustees, reviewed its policies on Whistleblowing, Complaints, Conflict of Interest and Health & Safety and Legacies and Lettings.

Deanery Synod Report

The Parish Representative to the Deanery Synod is the Parish's Representative to the Bromsgrove and Redditch Deanery Synod. The Synod met four times in either Bromsgrove or Redditch. Topics discussed included Well Being, Exploring Worship From Different Traditions, Stewardship and Finance and the Redditch Mission.

Report on the Fabric, Ornaments, Goods and Lands of the Church

Fabric – In November 2024, following the retirement of Mark Evans, the PCC appointed John Middleton of Nick Joyce Architects Ltd as Inspecting Architect. Following the fall of plaster from the nave ceiling in August 2022 protective ceiling netting was installed in March 2023. The Inspecting Architect prepared proposals renewing the Nave Roof and Ceiling and Friends of Feckenham Parish Church were invited pursue applications to the National Heritage Lottery Fund and other funding bodies for grants to cover the cost of this work.

Ornaments and Goods – A check of the Inventory was undertaken by two PCC Members and in April 2026 and changes noted.

Land - The Church continues to hold a total of 8.92 hectares (22 acres) of land in seven parcels in various locations throughout the Parish. Income from rent and wayleaves was £3,657 in 2025.

Financial Review

Total receipts on the ordinary unrestricted funds were £33,159 (£34,895 in 2024) for the General Fund and £2,174 (£2,912 in 2024) for the designated funds and £23,057 (£21,444 in 2024) for the Restricted Funds. These figures are detailed in the Financial Statements. Total expenses in the ordinary unrestricted funds were £32,418 (£30,250 in 2024), including £17,800 (£17,850 in 2024) for the diocesan ministry share, £2,500 (£Nil in 2024) for the Redditch Mission Area and £475 (£400 in 2024) for benefice/group clergy expenses. The diocesan ministry share being 1.1% higher than in 2024. Since

2022 the ministry share, which is based on the priests Stipend, pension costs, housing and training costs, is allocated on a Benefice basis. Feckenham being one of the four churches in the Benefice of Redditch, Christ the King. Total expenses for Designated funds were £8,602 (£1,879 in 2024) and £14,982 (£11,148 in 2024) for Restricted Funds These figures are detailed in the notes to the Financial Statements. During this year there was a slight increase in use of oil, 2,600 litres compared to 2024 (2,500 litres) but the cost was slightly lower bringing the overall cost to the same as 2024. Electricity usage was up about 10% on 2024 but the full impact of changing to a different (green) supplier in mid-May 2024 means the electricity charges are lower in 2025.

		<u>Electric</u>	<u>Oil</u>
2021	(Covid restrictions)	£ 409	£ 931
2022		£ 767	£1,223
2023		£1,321	£2,678
2024		£ 876	£1,801
2025		£ 612	£1,808

Income from field rents gross & net in 2025 were £3,454 (£3,529 gross & net in 2024). There were no agent's fees in neither 2025 nor 2024. Wayleaves were £203 (£265 in 2024) {Gross income of £3,454 + £203 = £3,657 which agrees to the Income schedule} {2024 Gross income of £3,529 + £265 = £3,794}. As the interest rate on funds held in the Central Board of Finance Deposit account is substantially higher at present compared to previous years, more monies have been transferred into this account and the total interest for the year on this account was £5,037 (£5,109 in 2024). This has been allocated to the General fund (£1,074), the Restricted funds: Fabric (£1,623), Organ (£578) and Roof repairs (1,762), as agreed by the PCC. There was a further £8 General fund interest on the newly opened Lloyds Easy Access account. There is now a surplus on Unrestricted General Fund of £6,652 (£6,611 in 2024) an increase of £41 for the year. This was after transferring £500 to the Designated roof repairs fund to help build up funds for these repairs and £200 to the Designated Flower fund to replenish this fund after Flower Festival costs of £619 in 2025.

Up until 31 March 2025 we had been able to reclaim the VAT element of repair work costs under The Listed Places of Worship Scheme. This scheme was due to end on that date. The present government has extended the scheme for one year only but placed a maximum cap of £25,000 per Listed Place of Worship and a total cap on the scheme of £25 million. By February 2026 it had already closed to new claims! This scheme ceases on 31 March 2026 and will not be extended. It has not yet been announced what, if anything will replace it. This will greatly increase overall costs of major repair works of the church, especially the planned roof repairs!

Parish Share Summary (From 2022 this became Ministry Share)

		Share	Paid	%Paid	Unpaid
2019	Actual	£32,022	£32,022	100.0%	£ 0
2020	Actual	£32,670	£18,000	55.0%	£14,670
2021	Actual	£32,670	£22,000	67.3%	£10,670
2022	Actual	£17,000	£17,000	100.0%	£0
2023	Actual	£17,000	£17,000	100.0%	£0
2024	Actual	£17,850	£17,850	100.0%	£0
2025	Actual	£17,800	£17,800	100.0%	£0
2026	Actual	£18,067			

This is a 1.5% increase on 2025 and is a quarter share of the total Ministry Share for the Benefice of Redditch, Christ the King with each of the four PCC's making up the Benefice paying an equal amount.

The PCC Feckenham believe their Ministry Share for 2026 of £18,067 is sustainable and will be paid monthly at £1,500 with the balance being paid towards the end of the year. This still has to be paid despite being in vacancy since Father Glenn Reading left in October 2025.

Redditch Mission Area

In addition to the Ministry Share shown above, we are now required to contribute to the Redditch Mission Area, which we were not made aware of until March 2025. We have paid the full £2,500 requested for 2025 but the requirement to pay £4,250 in 2026 will be difficult to achieve. What has been made clear at recent meetings is that if we do not pay the full Ministry Share and the Redditch Mission Area share we cannot have a full time priest in the benefice.

Charitable donations

The PCC continued with its policy of donating 5% of general income to other charities. £1,215 being given in 2025 to various local, national, and overseas charity projects as agreed by the Giving committee. Additionally, £1,355 was given to Shelter from donations specifically received for the village Christmas card and a further £690 to The Leprosy Mission from specific fund raising from the concert held in the church.

Reserves Policy

The PCC considers it prudent to maintain a Fabric Fund reserve of at least £20,000 to cover emergency situations that arise from time to time and to cover work that may be required as a result of the quinquennial inspections. We are shortly facing replacement of the North Aisle and Nave roofs and ceiling plaster. The quantity surveyor has costed this at £400,000.

The Charity 'The Friends of Feckenham Parish Church' are working with the PCC & professional fundraisers to put in a bid to the Heritage Lottery Fund and other charities. The Restricted Fabric Fund stands at £29,091 (£30,062 at 2024, the Restricted Roof Repairs fund stands at £33,437 (£31,663 at 2024) plus the Designated Roof repairs fund of £537 (£8,011 at 2024).

Unrestricted General Fund stands at £6,652 (£6,611 in 2024 see note 8)

Unrestricted Designated Funds stand at £8,293 (£14,021 in 2024 see note 11)

Restricted Funds stand at £101,056 (£93,145 at 2024 see note 12)

Endowment Funds stand at £122,426 (£122,426 at 2024 see note 10)

Reverend Canon Paul Lawlor Chairman

Date

PAROCHIAL CHURCH COUNCIL OF ST. JOHN THE BAPTIST, FECKENHAM

BALANCE SHEET AT 31ST DECEMBER 2025

		<u>2025</u>	<u>2024</u>
	Note		
	13	£	£
FIXED ASSETS:			
Tangible fixed assets	4(a)	-	-
Investment assets	4(b)	106,951	107,115
		<u>106,951</u>	<u>107,115</u>
CURRENT ASSETS:			
Stocks of oil		605	1,055
Debtors	5	3,372	3,730
Deposits with Central Board of Finance		123,380	112,172
Cash at bank and in hand		7,354	14,931
		<u>134,711</u>	<u>131,888</u>
LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR	6	<u>3,235</u>	<u>2,800</u>
NET CURRENT ASSETS		<u>131,476</u>	<u>129,088</u>
LIABILITIES: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR	7	<u>-</u>	<u>-</u>
NET ASSETS		<u>238,427</u>	<u>236,203</u>
FUNDS:			
Unrestricted - general		6,652	6,611
Unrestricted - designated	11	8,293	14,021
Restricted	12	101,056	93,145
Endowment	10	122,426	122,426
	8	<u>238,427</u>	<u>236,203</u>

The financial statements were approved by the Parochial Church Council on

Chairman
Revd Canon Paul Lawlor

Treasurer
Mrs A Fletcher

PAROCHIAL CHURCH COUNCIL OF ST. JOHN THE BAPTIST, FECKENHAM

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST DECEMBER 2025

		Unrestricted				Total Funds	
	Note	General Fund	Designated Funds	Restricted Funds	Endowment Funds	2025	2024
			£	£	£	£	£
INCOME AND ENDOWMENTS							
Donations and legacies	2(a)	24,870	-	4,756	-	29,626	36,576
Charitable activities	2(b)	1,757	-	3,351	-	5,108	3,230
Investments	2(c)	4,739	-	4,077	-	8,816	9,015
Other church activities	2(d)	1,793	2,174	7,694	-	11,661	10,430
Other incoming resources	2(e)	-	-	3,179	-	3,179	-
<u>TOTAL INCOME AND ENDOWMENTS</u>		33,159	2,174	23,057	-	58,390	59,251
EXPENDITURE							
Church activities	3(a)	32,289	8,602	14,107	-	54,998	43,183
Fund raising costs	3(b)	129	-	875	-	1,004	94
<u>TOTAL EXPENDITURE</u>		32,418	8,602	14,982	-	56,002	43,277
<u>NET INCOME / EXPENDITURE BEFORE TRANSFERS</u>							
		741	(6,428)	8,075	-	2,388	15,974
GROSS TRANSFERS BETWEEN FUNDS		(700)	700		-	-	-
<u>NET INCOMING / (OUTGOING) RESOURCES BEFORE OTHER RECOGNISED GAINS OR LOSSES</u>							
		41	(5,728)	8,075	-	2,388	15,974
GAINS AND LOSSES ON INVESTMENTS							
Unrealised (losses)/gains	1,11 & 12	-	-	(164)	-	(164)	92
<u>NET MOVEMENT IN FUNDS</u>		41	(5,728)	7,911	-	2,224	16,066
BALANCES BROUGHT FORWARD AT 1ST JANUARY 2025		6,611	14,021	93,145	122,426	236,203	220,137
Prior Year Adjustment		-	-	-	-	-	-
<u>BALANCES CARRIED FORWARD AT 31ST DECEMBER 2025</u>		6,652	8,293	101,056	122,426	238,427	236,203

PAROCHIAL CHURCH COUNCIL OF ST. JOHN THE BAPTIST, FECKENHAM

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2025

1 ACCOUNTING POLICIES

The PCC is a public benefit entity within the meaning of FRS102. The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs, and with the Regulations' "true and fair view" provisions, together with FRS102 (2019) as the applicable accounting standards and the 2019 version of the Statement of Recommended Practice, Accounting and Reporting by Charities SORP(FRS102).

The financial statements have been prepared under the historical cost convention except for the valuation of the investment assets, which are shown at fair value.

INCOMING RESOURCES

Recognition of Income and endowments

These are included in the Statement of Financial Activities (SOFA) when:

- 1) the PCC becomes legally entitled to the use of the resources
- 2) and inflow of economic benefit is probable; and
- 3) the monetary value can be measured with sufficient reliability

Grants and Donations:

Grants and donations are included in the SOFA when any preconditions preventing their use by the PCC have been met.

For collections and planned giving this is when the funds are received.

Gift Aid and other tax claims are included in the SOFA at the same time as the donations to which they relate.

Fundraising

Funds raised from events and trading activities are reported gross in the SOFA - i.e. before any related costs that may have been deducted from their gross proceeds.

Income from Investments

Rental income and other investment income is accounted for when receivable.

Gifts in kind, donated services and facilities

These are accounted for at a reasonable estimate of their fair value at the time of the gift, service or facility received.

Volunteer help

The value of any volunteer help is not included in the accounts but is described in the trustees' annual report.

Gains and losses on investments

Realised gains or losses are recognised when investments are sold.

Unrealised gains or losses are accounted for on revaluation of investments at 31 December.

EXPENDITURE AND LIABILITIES

Recognition of liabilities

Liabilities are recognised as soon as there is a legal or constructive obligation and settlement is probable and quantifiable.

Grants, donations & liabilities are accounted for in the period in which they are awarded, as soon as an outflow of economic benefit is probable. Due to financial constraints the PCC has kept donations made to 5% of general income.

Support costs include central functions and have been allocated to cost categories on a basis consistent with the use of the resources.

ASSETS

Consecrated land and buildings and moveable church furnishings

In so far as consecrated and benefice property of any kind is excluded from the statutory definition of "charity" by

Section 10(2) (a) and (c) of the Charities Act 2011 such assets are not capitalised in the financial statements.

Moveable church furnishings are capitalised at cost and depreciated over their useful economic life other than where insufficient cost information is available. In this case the item is not capitalised, but all items are included in the Church's inventory in any case.

Other fixtures, fittings and equipment

Equipment used within the church premises is capitalised if it can be used for more than one year, and cost at least £1,000.

It is valued at cost or else, for gifts-in-kind, at a reasonable estimate of their open market value on receipt.

Depreciation of equipment is charged on a 25% reducing balance basis to write the asset off over its estimated useful life.

Depreciation of equipment bought from a restricted/designated fund is charged to that fund.

Investments

Land - this has been revalued by Mr J Sanders,FRICS,FAAV of John Sanders Chartered Surveyors as at

September 2006, on the basis of tenanted value.

CBF Shares - these are valued at market value at 31 December 2025.

Short deposits

These include cash held on deposit either with the CBF Church of England Funds or at the bank.

FUNDS

General funds represent the funds of the PCC that are available for spending on the general purposes of the PCC.

Funds designated for a particular purpose are also unrestricted.

Restricted funds are monies given for a specific purpose and can only be spent by the PCC for that given purpose.

Endowment funds, are a class of restricted capital funds which the PCC must retain as trust capital. The income or other benefit from the capital may be restricted or unrestricted. Details of the funds are shown in the notes to the accounts.

PAROCHIAL CHURCH COUNCIL OF ST. JOHN THE BAPTIST, FECKENHAM

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2025

(continued)

2 INCOME AND ENDOWMENTS

	Unrestricted				TOTAL FUNDS	
	General Fund	Designated Funds	Restricted Funds	Endowment Funds	2025	2024
	£		£	£	£	£
2(a) Donations and legacies						
Planned giving:						
Gift aid donations	14,791	-	44	-	14,835	14,286
Income Tax recoverable	4,417	-	161	-	4,578	5,318
Other	2,270	-	-	-	2,270	2,547
Collections (open plate)	2,420	-	-	-	2,420	3,966
Grants	-	-	150	-	150	135
Donations:	972	-	4,401	-	5,373	5,324
Legacies	-	-	-	-	-	5,000
	<u>24,870</u>	<u>-</u>	<u>4,756</u>	<u>-</u>	<u>29,626</u>	<u>36,576</u>
2(b) Charitable activities						
Fund raising events:						
Wake	1,215	-	-	-	1,215	1,370
Harvest Lunch	542	-	-	-	542	488
Special fund raising	-	-	3,351	-	3,351	1,372
	<u>1,757</u>	<u>-</u>	<u>3,351</u>	<u>-</u>	<u>5,108</u>	<u>3,230</u>
2(c) Investments						
CBF deposit account interest & dividends	1,082	-	4,077	-	5,159	5,221
Rent from land & wayleave	3,657	-	-	-	3,657	3,794
	<u>4,739</u>	<u>-</u>	<u>4,077</u>	<u>-</u>	<u>8,816</u>	<u>9,015</u>
2(d) Other church activities						
Magazine			5,033		5,033	4,911
Wedding and Funeral fees	1,711	2,174	540		4,425	3,038
Lunch Club		-	2,121		2,121	1,586
Other receipts	82	-	-	-	82	895
	<u>1,793</u>	<u>2,174</u>	<u>7,694</u>	<u>-</u>	<u>11,661</u>	<u>10,430</u>
2(e) Other incoming resources						
Bellringers fund transferred to PCC	-	-	3,179	-	3,179	-
	<u>-</u>	<u>-</u>	<u>3,179</u>	<u>-</u>	<u>3,179</u>	<u>-</u>
Total income	<u>33,159</u>	<u>2,174</u>	<u>23,057</u>	<u>-</u>	<u>58,390</u>	<u>59,251</u>

PAROCHIAL CHURCH COUNCIL OF ST. JOHN THE BAPTIST, FECKENHAM

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2025

(continued)

	<u>Unrestricted</u>				<u>TOTAL FUNDS</u>	
	<u>General</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>2025</u>	<u>2024</u>
	<u>Fund</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>		
	£	£	£	£	£	£
3 EXPENDITURE						
3(a) <i>Church activities</i>						
Missionary and charitable giving:	-	-	690	-	690	50
Church overseas:	-	-	-	-	-	-
Home missions & other church societies:	657	-	86	-	743	293
Secular charities:	388	-	1,355	-	1,743	2,330
Still to allocate	170	-	-	-	170	-
	1,215	-	2,131	-	3,346	2,673
Ministry: Diocesan parish share	17,800	-	-	-	17,800	17,850
Redditch Mission Area	2,500	-	-	-	2,500	-
Group clergy expenses	475	-	-	-	475	400
Upkeep of services: Altar & vestments	32	-	-	-	32	183
Sunday School	-	-	-	-	-	-
Choir music	-	-	-	-	-	-
Choir leader bursary	888	-	-	-	888	888
Organists' fees	60	-	-	-	60	400
Church running expenses:	4,668	-	-	-	4,668	4,885
Church maintenance:	2,651	-	2,311	-	4,962	2,498
Major structural repairs:	-	-	-	-	-	-
Major repairs (installations):	-	-	2,820	-	2,820	-
Upkeep of churchyard	-	376	-	-	376	307
Other property upkeep:						
Organ & piano	80	-	-	-	80	90
Other	155	-	-	-	155	-
Defibrillator	-	-	-	-	-	750
Pew cushions	-	-	-	-	-	3,993
Support costs:	906	-	1,196	-	2,102	1,449
Expenditure on magazine	-	-	3,368	-	3,368	3,328
Expenditure on Parish Registers	-	-	-	-	-	-
Lunch Club expenses	-	252	1,361	-	1,613	1,703
Printing, stationery & postage	-	-	-	-	-	-
Computer costs	28	-	-	-	28	170
Bank charges & GoodBox costs	622	-	-	-	622	376
Professional fees	180	7,974	920	-	9,074	1,211
World War One Project costs	29	-	-	-	29	29
	32,289	8,602	14,107	-	54,998	43,183
3(b) <i>Fund raising costs</i>						
Garden Festival	-	-	-	-	-	-
Wake Teas	28	-	-	-	28	-
Harvest lunch	101	-	-	-	101	94
Concert costs	-	-	875	-	875	-
	129	-	875	-	1,004	94
Total expenditure	32,418	8,602	14,982	-	56,002	43,277

PAROCHIAL CHURCH COUNCIL OF ST. JOHN THE BAPTIST, FECKENHAM

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2025

(continued)

	<u>Unrestricted</u>				<u>TOTAL FUNDS</u>
	<u>General</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>2025</u> <u>2024</u>
	<u>Fund</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>	
4 FIXED ASSETS FOR USE BY THE PCC					
4(a) <i>Tangible fixed assets</i>					2025 2024
None					- -
4(b) <i>Investments</i>					2025 2024
					£ £
22 acres of land owned by the church					103,000 103,000
178 shares in CBF investment fund					3,951 4,115
					<u>106,951 107,115</u>
5 DEBTORS					
Income tax recoverable					1,692 1,955
Rents receivable					- -
Other debtors					- -
Prepayments & accrued interest					1,680 1,775
					<u>3,372 3,730</u>
6 LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR					2025 2024
					£ £
Creditors					3,155 2,732
Accruals					80 68
					<u>3,235 2,800</u>
7 LIABILITIES: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR					2025 2024
					£ £
None					- -
8 ANALYSIS OF NET ASSETS BY FUND					
	General	Designated	Restricted	Endowment	Total
	Fund	Funds	Funds	Funds	£
	£	£	£	£	£
Fixed assets - Tangible	-	-	-	-	-
- Investments			3,951	103,000	106,951
Current assets	7,502	8,293	99,490	19,426	134,711
Current Liabilities	(850)		(2,385)		(3,235)
Liabilities due within 1-2 years					-
	<u>6,652</u>	<u>8,293</u>	<u>101,056</u>	<u>122,426</u>	<u>238,427</u>
9 ANALYSIS OF MOVEMENT OF INVESTMENTS					Total
					£
Carrying value at 1st January 2025					107,115
Less: Net losses on revaluations					(164)
Carrying value at 31st December 2025					<u>106,951</u>
10 ENDOWMENT FUNDS					
	At			At	
	01/01/2025	Expenses		31/12/2025	
Sale proceeds 13 CBF shares held as cash	130	-	-	130	
Sale proceeds of land held as cash	19,296	-	-	19,296	
Land owned by the Church	103,000	-	-	103,000	
	<u>122,426</u>	<u>-</u>	<u>-</u>	<u>122,426</u>	

PAROCHIAL CHURCH COUNCIL OF ST. JOHN THE BAPTIST, FECKENHAM

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2025

(continued)

11 DESIGNATED FUNDS

	At 01/01/2025	Interest	Designated Income/ Transfers	Expenditure/ Depreciation	Transfers	At 31/12/2025	
Churchyard fund	2,822	-	2,174	(376)		4,620	
100 Club fund	2,298	-				2,298	
YZ Youth Group fund	314	-				314	
Lunch Club fund	576	-		(252)		324	
Organ fund	-	-				-	
Roof repairs fund	8,011	-		(7,974)	500	537	
Flower Group fund					200	200	
	14,021	-	2,174	-	8,602	700	8,293
Total Funds	14,021						8,293

a) Churchyard fund

This represents the Parochial Church Council prior years designated transfer of burial & monument fees less expenditure on general upkeep of the churchyard.

b) Church 100 club fund

This represents the balance of money raised in prior years by the Church 100 Club, organised by a sub-committee of the church, but considered to be under the control of the PCC. Part of the money was spent on the re-wilding project in 2023.

c) YZ Youth Group Fund

This represents a transfer of £100 from general funds plus income and expenditure from the running of the church Youth Group. This will now be used for Children's work done by the Church

d) Lunch club fund

This represents the balance of money received from monthly lunches & expenditure. The monthly Lunch Club started as a result of needs identified by the Parish Development Plan. Going forward we now have a Restricted Lunch Club fund for grants received, donations and the monthly income & expenditure. This is aimed at keeping the lunch charges low.

e) Organ fund

This represented transfers of £1,000 from general funds each year to build up a reserve towards a replacement organ less ongoing repairs of the current organ. The PCC re-designated the monies in this fund to the Roof repairs fund, as we needed to find urgent funding to provide netting under the ceiling in the Nave to protect people from possible further roof plaster falls.

f) Roof repairs fund

This represents transfers from the Designated Organ fund and transfers from the General fund, in the first instance to provide funds for the cost of netting under the ceiling following plaster falls from the roof, then for the ongoing fund-raising for the whole roof repairs. In 2025 most of this was spent on the Professional fees needed to be paid upfront for the project to get under way.

g) Flower group fund

This represents money transferred from the general fund, as agreed by the PCC to help the Flower group with building up funds for the next triennial Flower Festival and ongoing costs of equipment & Christmas candles.

PAROCHIAL CHURCH COUNCIL OF ST. JOHN THE BAPTIST, FECKENHAM

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2025

(continued)

12 RESTRICTED FUNDS

	At 01/01/2025	Dividends /Interest	Donations/ Income	Expenditure/ Depreciation	Transfers	At 31/12/2025
Bells fund	4,468	91				4,559
Bellringers fund			3,419			3,419
Churchyard fund	1,142					1,142
Fabric fund	30,062	1,646	4,000	(5,807)		29,901
Magazine fund	6,865		5,033	(3,368)		8,530
Flower fund	2,413		201	(776)		1,838
YZ Equipment fund/Youth work	96					96
Carol Service refreshments fund	903			(75)		828
Choir fund	158		450			608
Special fundraising	-		3,351	(3,351)		-
Hand bells fund	869					869
Organ fund	10,391	578				10,969
Heating fund	-					-
Roof repairs fund	31,663	1,762	255	(243)		33,437
Lunch club fund			2,271	(1,362)		909
	89,030	4,077	18,980	(14,982)	-	97,105
Investments			Unrealised gains/(losses)			
Bells fund - 142 CBF shares	3,283		(131)			3,152
Fabric fund - 36 CBF shares	832		(33)			799
Total funds	93,145		(164)		-	101,056

a) Bells fund

This represents the proceeds of fund raising efforts for the maintenance and upkeep of the bells. Maintenance and upkeep expenditure on the bells is charged to this fund.

b) Bellringers fund

This represents the bellringers own fund, transferred from a separate bank account outside of the PCC accounts

c) Churchyard fund

This represents a legacy (it is not known whether the capital can be spent or only the income) and other donations and grants specifically for the maintenance and upkeep of the churchyard. Expenditure on the upkeep of the churchyard is charged to this fund.

d) Fabric fund

This represents legacies and donations specifically for the maintenance of the church.

e) Magazine fund

This represents the accumulated surplus arising from producing the church magazine.

f) Flower fund

This fund represents the surplus arising on donations after expenditure on flowers.

g) YZ Youth Group Equipment fund

This represents the balance of grant monies received towards the cost of sports equipment for the old YZ Youth Group. This will be used for work with the new children's group "Messy Church"

h) Carol Service refreshments fund

This represents a legacy from Frances Andrews specifically for mulled wine and mincepies at the Christmas Carol Service.

i) Choir fund

This represents monies given specifically for the choir, including receipts from weddings & funerals.

k) Special fundraising

This represents special fundraising which has taken place for external charities. The fundraising this year was for the foodbank charity, Acts of Kindness.

l) Hand bells fund

This represents grants & donations received for the refurbishment of the hand bells.

m) Organ fund

This represents donations received towards a future replacement organ.

n) Heating fund

This represents a grant for heating costs from the Church of England in 2022, the amount for individual parishes being determined by Worcester Diocese. This has been utilised in 2023

o) Roof Repairs fund

This represents donations given specifically for church roof repairs and transfers from funds no longer needed for their original purpose.

p) Lunch Club Fund

This represents donations & grants received, money from monthly lunch & expenditure. The monthly Lunch Club started as a result of needs identified by the Parish Development Plan.

PAROCHIAL CHURCH COUNCIL OF ST. JOHN THE BAPTIST, FECKENHAM

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2025

(continued)

13 EMPLOYEES EMOLUMENTS

From 1 July 2015 Feckenham PCC acted as the legal employer of the Bowbrook Group's administrator. Since leaving the Bowbrook Group in June 2021, Feckenham ceased to be the legal employer of any employees.

14 PAYMENTS TO PCC MEMBERS

No payments or expenses were paid to any PCC member, persons closely connected to them or related parties.

15 CONTINGENT LIABILITIES