# THE PAROCHIAL CHURCH COUNCIL OF
# ST JOHN & ST MARY
# DEVIZES

**Registered Charity No:- 1133990**

## Annual Report
## and
## Financial Statements
## of the
## Parochial Church Council

for the year ended 31 December 2025

**Incumbent**
Vacancy

**Bank**
Lloyds Bank
Market Place
Devizes
Wiltshire

**Independent Examiner**
Mrs A M Cross FCCA
The Alanbrookes Group Ltd
T/A JS Weeks & Co
10 Market Place
Devizes
Wiltshire

**Parochial Church Council of St John & St Mary, Devizes**

**Independent Examiner's report to the members of the Parochial Church Council**

I report to the Parochial Church Council on my examination of the accounts for the year ended 31 December 2025.

**Responsibilities and basis of report**
The members of the PCC are responsible for maintaining proper accounting records and preparing account which comply with the requirements of Section 145 of the Charities Act 2011 (the Act).

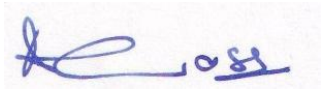
I report in respect of my examination of the PCC's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable directions given by the charity commission under section 145(5)(b) of the act.

**Basis of independent examiner's statement**
My examination was carried out in accordance with the general direction given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items of disclosures in the financial statements 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**
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 respects:-

1. Accounting records were not kept in respect of the Charity as requested by section 130 of the Charities Act 2011; or
2. The accounts do not accord with the accounting records; or
3. The accounts do 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 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.



Mrs Alison Cross
The Alanbrookes Group Ltd T/a JS Weeks & Co
Chartered Accountants
10 Market Place
Devizes
Wiltshire
SN10 1HT

17 March 2026

**THE PAROCHIAL CHURCH COUNCIL OF ST JOHN & ST MARY, DEVIZES**

**FINANCIAL STATEMENTS**

**for the year ended 31 December 2025**

## I N D E X


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# THE PAROCHIAL CHURCH COUNCIL OF ST JOHN & ST MARY, DEVIZES

## STATEMENT OF FINANCIAL ACTIVITIES

### for the year ended 31 December 2025

| | Note | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2025 £ | Total Funds 2024 £ |
|---|---|---|---|---|---|
| **Incoming Resources** | | | | | |
| Incoming Resources from Donors | 2a | 94,336 | 23,721 | 118,057 | 139,128 |
| Other Voluntary Incoming Resources | 2b | 61,001 | 51,872 | 112,873 | 181,955 |
| Income from Charitable & Ancillary Trading | 2c | 52,909 | 560 | 53,469 | 22,894 |
| Income from Investments | 2d | 4 | 712 | 716 | 293 |
| **Total Incoming Resources** | | 208,250 | 76,865 | 285,115 | 344,270 |
| **Resources Used** | | | | | |
| Church Activities | 3 | 202,768 | 34,403 | 237,171 | 377,922 |
| **Total Resources Used** | | 202,768 | 34,403 | 237,171 | 377,922 |
| **Net Incoming/(Outgoing) Resources** | | 5,482 | 42,462 | 47,944 | (33,652) |
| Transfer Between Funds | | 21,320 | (21,320) | - | - |
| Prior Year Adjustments | | - | (146) | (146) | 83,265 |
| **Gains and Losses on Investments** | | | | | |
| - Unrealised (Decrease)/Increase in value | | (828) | (83) | (911) | 4,424 |
| **Net Movement in Funds** | | 25,974 | 20,913 | 46,887 | 54,037 |
| **Total Funds Brought Forward** | | 59,554 | 116,291 | 175,845 | 121,808 |
| **Total Funds Carried Forward** | | 85,528 | 137,204 | 222,732 | 175,845 |

# THE PAROCHIAL CHURCH COUNCIL OF ST JOHN & ST MARY, DEVIZES

## STATEMENT OF FINANCIAL ACTIVITIES – CONTINUED

### for the year ended 31 December 2025

| | Note | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2025 £ | Total Funds 2024 £ |
|---|---|---|---|---|---|
| **Total Funds Carried Forward At 31 December 2025** | | 85,528 | 137,204 | 222,732 | 175,845 |
| **Represented by:-** | | | | | |
| Unrestricted | | | | | |
| General Funds | | 68,974 | - | 68,974 | 48,801 |
| Designated Funds | | | | | |
| Choir Fund | | 2,112 | - | 2,112 | 1,265 |
| Flower Fund | | 1,201 | - | 1,201 | - |
| Omnes ad Unum | | 12,146 | - | 12,146 | - |
| Organ Fund | | 214 | - | 214 | 7,391 |
| Living Churchyard SJB | | 831 | - | 831 | 2,047 |
| Living Churchyard SMV | | 50 | - | 50 | 50 |
| Restricted Funds | | | | | |
| Bells Appeal | | - | 15,053 | 15,053 | 26,368 |
| Church Building Fund | | - | 8,345 | 8,345 | 17,018 |
| Organ Fund | | - | - | - | 4,977 |
| St Mary's Organ | | - | 8,294 | 8,294 | 8,294 |
| St Mary's Maintenance | | - | 105,512 | 105,512 | 59,634 |
| | | 85,528 | 137,204 | 222,732 | 175,845 |

# THE PAROCHIAL CHURCH COUNCIL OF ST JOHN & ST MARY, DEVIZES

## BALANCE SHEET

### for the year ended 31 December 2025

| | 2025 | 2024 |
|---|---|---|
| **Assets** | | |
| **Current and Deposit Bank Accounts** | | |
| Lloyds Bank Omnes Account | 12,148 | - |
| Lloyds Bank Organ Account | 214 | 11,972 |
| Lloyds Bank Current Account | 42,556 | 82,946 |
| CBF Deposit Account 3D | 8,214 | 2,916 |
| CBF Deposit Account 7D | 82,500 | - |
| **Investments at Market Value** | | |
| CBF Investment Account 2J | 70,130 | 70,958 |
| CBF Investment Account 3J | 6,970 | 7,053 |
| **Total Current Assets** | 222,732 | 175,845 |
| **Represented By:-** | | |
| Unrestricted Funds | 68,974 | 48,801 |
| Designated Funds | 16,554 | 10,753 |
| Restricted Funds | 137,204 | 116,291 |
| | 222,732 | 175,845 |

Approved by the Parochial Church Council on and signed on its behalf by

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Chairman Treasurer

The notes on pages 4 to 7 form part of these accounts.

# THE PAROCHIAL CHURCH COUNCIL OF ST JOHN & ST MARY, DEVIZES

## NOTES TO THE FINANCIAL STATEMENTS

## for the year ended 31 December 2025

### 1. Accounting Policies

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the Charities SORP.

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

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 own their main affiliation to another body nor those that are informal gatherings of Church members.

**Funds**

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. Some funds designated for a particular purpose by the PCC are restricted.

**Incoming Resources**

***Voluntary income and capital resources***
Collections are recognised when received by or on behalf of the PCC.
Planned giving receivable under gift aid is recognised only when received.
Income tax recoverable on gift aid donations is recognised when it becomes receivable.
Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement and the amount due.
Funds raised by the fete, garden party and similar events are accounted for gross.

***Other ordinary income***
Interest is accounted for when receivable.
Tax recoverable on such income is recognised in the same accounting year.

***Gains and loss 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.

THE PAROCHIAL CHURCH COUNCIL OF ST JOHN & ST MARY, DEVIZES

NOTES TO THE FINANCIAL STATEMENTS (Continued)

for the year ended 31 December 2025

## 1. Accounting Policies (Continued)

### Resources Used

***Grants***
Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the PCC.

***Activities directly relating to the work of the Church***
The diocesan parish share is accounted for when payable.

### Fixed Assets

***Consecrated land and buildings and movable church furnishings***
Consecrated and beneficed property is excluded from the accounts by s.96(2)(a) of the Charities Act 1993.

No value is placed on movable church furnishings held by the churchwardens on special trust for the PCC and which require a faculty for disposal since the PCC considers this to be inalienable property. All expenditure incurred during the year on consecrated or benefice buildings and movable church furnishings, whether maintenance or improvement, is written off as expenditure on the SOFA and separately disclosed.

***Investments***
Investments are valued at market value at 31 December.

**THE PAROCHIAL CHURCH COUNCIL OF ST JOHN & ST MARY, DEVIZES**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**for the year ended 31 December 2025**

| | Unrestricted Fund | Restricted Fund | Total Funds 2025 | 2024 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| **2. Incoming Resources** | | | | |
| a. Incoming Resources from Donors | | | | |
| Planned Giving - Pledged Offerings | 59,600 | - | 59,600 | 58,553 |
| Plate and Special Collections | 8,360 | 3,011 | 11,371 | 7,389 |
| Income Tax Recoverable | 23,163 | - | 23,163 | 11,976 |
| VAT Recoverable | 3,213 | 20,710 | 23,923 | 61,210 |
| | 94,336 | 23,721 | 118,057 | 139,128 |
| b. Other Voluntary Incoming Resources | | | | |
| Donations | 22,751 | 10 | 22,761 | 37,018 |
| Grants:- Recurring | 27,001 | - | 27,001 | 24,317 |
| Other | 10,749 | 1,862 | 12,611 | 5,600 |
| Legacies | 500 | - | 500 | 1,000 |
| St Mary's Maintenance and Regeneration | - | - | - | 101,458 |
| St Mary's Recuring Income | - | 50,000 | 50,000 | 12,562 |
| | 61,001 | 51,872 | 112,873 | 181,955 |
| c. Income from Charitable and Ancillary Trading | | | | |
| Fund Raising | 39,284 | - | 39,284 | 10,978 |
| Fees - Marriages and Funerals | 11,653 | 560 | 12,213 | 6,976 |
| Church Hall Lettings | 1,241 | - | 1,241 | 1,074 |
| Magazine Sales and Advertising | 306 | - | 306 | 375 |
| Rent form Land and Buildings | 350 | - | 350 | 640 |
| Insurance Claims and Sundry Income | 75 | - | 75 | 433 |
| St Mary's Contribution to Expenses | - | - | - | 2,418 |
| | 52,909 | 560 | 53,469 | 22,894 |
| d. Income from Investments | | | | |
| Deposit Interest | 4 | 712 | 716 | 293 |
| **Total Incoming Resources** | 208,250 | 76,865 | 285,115 | 344,270 |

**THE PAROCHIAL CHURCH COUNCIL OF ST JOHN & ST MARY, DEVIZES**
**NOTES TO THE FINANCIAL STATEMENTS (Continued)**
**for the year ended 31 December 2025**

| | | Unrestricted Funds | Restricted Funds | Total Funds 2025 | 2024 |
|---|---|---|---|---|---|
| **3.** | **Resources Used** | **£** | **£** | **£** | **£** |
| | Activities Directly Relating to the Work of the Church | | | | |
| | ***General*** | | | | |
| | Parish Share | 64,942 | - | 64,942 | 68,372 |
| | Mission and Grants | 20,397 | - | 20,397 | 190 |
| | Fundraising Costs | 3,700 | - | 3,700 | - |
| | Clergy Expenses | 1,362 | - | 1,362 | 110 |
| | Upkeep of Services | 9,801 | 1,130 | 10,931 | 6,148 |
| | Assistant Staff Costs | 1,111 | - | 1,111 | 151 |
| | Church Yard | 1,524 | - | 1,524 | 1,819 |
| | Organ/Piano Repairs and Storage | 54,193 | - | 54,193 | 42,730 |
| | Bank Charges | 534 | - | 534 | 422 |
| | Education | 1,380 | 2,500 | 3,880 | 94 |
| | ***Church Expenses*** | | | | |
| | Insurance | - | - | - | 7,997 |
| | Light, Heat and Water | 4,775 | 1,952 | 6,727 | 7,547 |
| | Repairs and Maintenance | 5,189 | - | 5,189 | 9,870 |
| | Choir and Organist Pay | 3,742 | - | 3,742 | 1,872 |
| | Salaries | 18,216 | - | 18,216 | 15,510 |
| | **Support Costs** | | | | |
| | Administration Costs | 7,273 | - | 7,273 | 8,385 |
| | **Hall Running Costs** | | | | |
| | Light and Heat | 2,543 | - | 2,543 | 1,686 |
| | Insurance | - | - | - | 1,161 |
| | Repairs and Maintenance | - | - | - | 1,044 |
| | Cleaning and Sundries | 2,086 | - | 2,086 | 2,839 |
| | **Other** | | | | |
| | St Mary's Maintenance and Regeneration | - | 12,326 | 12,326 | 189,940 |
| | Bell Repairs | - | 16,495 | 16,495 | 10,035 |
| | | 202,768 | 34,403 | 237,171 | 377,922 |