

# Parochial Church Council of the Ecclesiastical Parish of Crewkerne

Report and Accounts  
Year ended 31 December 2024

Stewardship   
*Active generosity*

1 Lamb's Passage, London EC1Y 8AB  
[www.stewardship.org.uk](http://www.stewardship.org.uk)

**PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CREWKERNE**

**CHARITY INFORMATION**

**FOR THE YEAR ENDED 31 DECEMBER 2024**

<b>Members of the Parochial Church Council</b>	Rev CJ Davis	<i>Incumbent and chair</i>
	Mrs P Smith	<i>Churchwarden &amp; Deanery Synod Rep</i>
	Mr K Province	<i>Churchwarden &amp; Vice Chair</i>
	Miss D Brown	<i>Deanery Synod Rep</i>
	Miss A Caddy	
	Mrs A Cossins	
	Mrs V Curtis (resigned May 2024)	
	Ms C Duncan-Smith	<i>Parish Safeguarding Officer</i>
	Mr G Harrison	<i>PCC Secretary until May 2024 &amp; Deanery Synod Rep</i>
	Mr J Jevons	
	The Very Rev R Key	
	Mrs C Newman	
	Rev D Newman	
	Mr P Cleden (appointed January 2025)	
	Mrs D McWilliam (appointed January 2025)	
	Mr N Bennett (appointed January 2025)	
	Non-voting members during 2024	
	Mr N Bennett	<i>PCC Secretary from May 2024 Treasurer from November 2024</i>
	Mrs D McWilliam	<i>PCC Secretary from November 2024</i>

<b>Charity Registration Number</b>	1127639
<b>Charity Name</b>	St Bartholomew's, Crewkerne
<b>Principal Address</b>	St Bartholomew's Church Abbey Street Crewkerne TA18 7HY
<b>Independent Examiner</b>	Sarah Crispin ACA Stewardship 1 Lamb's Passage London EC1Y 8AB
<b>Bankers</b>	Natwest Bank 26-27 Fore Street Taunton Somerset TA1 1JU

<b>Contents</b>	<b>Page</b>
Charity Information	1
Annual Report of the Members of the Parochial Church Council	2-5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Accounts	9-16
Detailed Statement of Financial Activities with Comparatives	17

**PAROCHIAL CHURCH COUNCIL  
OF THE ECCLESIASTICAL PARISH OF CREWKERNE**

**Annual Report of the members of the Parochial Church Council  
for the year ended 31 December 2024**

The members of the Parochial Church Council (the 'PCC') who are the charity's trustees for the purposes of charity law, have pleasure in presenting their report, together with the financial statements for the year.

**Objects of the charity**

The charity is responsible for co-operating with the incumbent, Rev C J Davis, in promoting in the ecclesiastical parish, the whole mission of the church: pastoral, evangelistic, social and ecumenical. The PCC is also responsible for maintaining church property, namely St Bartholomew's Parish Church and Church Hall, Crewkerne and its daughter church, the Church of the Good Shepherd, Hewish, Somerset.

**Summary of the charity's main activities and achievements**

To charity's main activities and achievements were as follows:

- The service pattern (reviewed in 2023) was maintained ensuring a range of service during a month. Live-streaming continued to make it possible to view Sunday services on *YouTube*.
- Sunday Club (for primary school age children) and Energise (for secondary school age children) continued to meet most Sundays, joining together in church for an all age service on the fourth Sunday of the month.
- Following a Walk of Witness on Good Friday, a joint service was held with Crewkerne Community Church.
- The Remembrance Parade Service continued to be well supported and the collection was donated to the Royal British Legion.
- The Tuesday evening Bible study, and monthly prayer meeting, held at the Rectory, has been well attended, and often necessitated dividing into two rooms.
- Little Sunbeams, a group for carers and young children, has continued to meet each Thursday during term time.
- Coffee Pot has continued to meet monthly on a Wednesday in the Church Hall to welcome people for a chat over cake.
- Mothers' Union has continued to meet once a month.
- A service of Holy Communion has continued each Wednesday morning and has returned to the Woolminstone Chapel.
- Local schools have continued to use the church for special events and services. The Rector has taken assemblies regularly at St Bartholomew and Ashlands (primary) and Wadham (secondary) schools.
- A Harvest Lunch was held after the morning service.

- Over the year, the PCC has welcomed a number of fund-raising concerts and events such as the Christmas Tree Festival organised by the Friends of St Bart's, a separate registered charity set up to support the maintenance of the church building.
- The church maintains a functioning website.
- *The Voice*, a monthly parish magazine, reaches nearly 200 homes.

In planning the activities the PCC have applied the guidance on public benefit issued by the Charity Commission.

### **Structure, Governance and Management**

The charity is registered with the Charity Commission and operates under the Charities Act 2011. The governing documents for the charity are the Parochial Church Councils (Powers) Measure 1956 and the Church Representation Rules (as amended).

The appointment of PCC members is governed by, and set out in, the Church Representation Rules. The PCC comprises *ex-officio* members (which includes clergy and churchwardens), 12 elected members and two co-opted members. The PCC organises elections annually before the Annual Parochial Church Meeting (APCM); three vacancies were not filled until December.

Responsibility for setting policy and for making operating decisions rests with the PCC, which meets regularly to agree the activities of the charity and monitor financial performance. The PCC has established a Standing Committee to transact business of the Council between its meetings.

The PCC met on seven occasions and the Standing Committee met on five. The principle items of business included:

- The transfer of Haselbury and North Perrott to the Merriott benefice;
- Working with The Good Shepherd, Hewish, as a daughter church;
- Meeting with Bishop Michael to consider Prayers of Love and Faith;
- Agreeing to pay the parish share via the Ephesian Fund;
- Agreeing repairs to Church Hall stairs, roof and upgrading of lighting;
- Agreeing works to be undertaken as part of the quinquennial inspection;
- Reviewing GDPR and updating the privacy policy;
- Reviewing safeguarding and utilising the hub across the benefice;
- Reviewing and adopting Standing Orders and specific themes for each meeting;
- Replacing the flood lights to improve security
- Recognition of the need to maintain budgetary control, and review investments and legacies, once a treasurer is appointed.

### **Financial Review**

During the year, planned giving increased by nearly £4,000 (10%) although total voluntary income decreased by £126,000 due to legacies received in 2023. Total expenditure increased by £64,000 to £170,000. There were gains on investments of £10,351, although an overall

deficit of £73,161. The charity's total reserves are £528,233, of which £403,848 is unrestricted and may be used for any charitable purpose.

The PCC has been notified of a residuary legacy, from the late Sylvia Bartlett, in the form of shares, which it anticipates selling and receiving in 2025. Legal costs have been incurred in seeking professional advice; these costs have been treated as a prepayment and will be set against the legacy. Also, the PCC has been notified of a pecuniary legacy from the late June Cox which, although not yet received, has been incorporated into the accounts.

The PCC recognises its historic dependence on legacy income, the need to increase its revenue, review its expenditure pattern, clarify the position of its endowment funds and maximise the potential of its investments.

### **Reserves Policy**

The PCC has determined that the charity should aim to hold unrestricted cash of no less than £25,000 (which equates to two months' of unrestricted expenditure) so that the charity could continue to operate should income and/or expenditure vary adversely. At year end, the charity held unrestricted cash of £53,575 therefore the charity is complying with its reserves policy.

### **Going Concern**

There are no going concern uncertainties.

### **Key risks and uncertainties**

The charity is exposed to various risks including operational, financial or reputational. The PCC reviews the charity's activities regularly to identify significant risks and, where possible, it takes appropriate measures to mitigate those risks.

### **Safeguarding**

The PCC has an obligation to safeguard children and vulnerable adults. Members of the PCC confirm that they have complied with their duties under section 5 of the Safeguarding and Clergy Discipline Measure 2016.

### **Other matters**

The Diocese has assessed the PCC's Parish Share to be £51,762 for the year to 31 December 2024. Having reviewed the PCC's finances, the PCC has paid this assessment in full, via the Ephesian Fund.

The last quinquennial inspection was held in 2020 and various urgent works have been agreed by the PCC, subject to Diocesan List B approval; however, they will not take place until 2025. The PCC has committed funds to address the most urgent issues highlighted in the report.

### **Volunteers**

The PCC would like to thank all the volunteers who work so hard to make St Bart's the lively community it is. In particular, we want to thank our churchwardens, Mrs Pippa Smith and Mr

Kevin Province, who have worked tirelessly on our behalf; also to the Very Rev Bob Key and Rev David Newman, who have assisted with ministry across the benefice.

### **Statement of Responsibilities of PCC Members**

The PCC is responsible for preparing the Annual Report and the financial statements in accordance with applicable law and UK accounting standards.

Charity law requires the PCC to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity as at the balance sheet date and of its incoming resources and application of resources for the financial year. In preparing these financial statements PCC members are required to:

1. Select suitable accounting policies and apply them consistently;
2. Observe the methods and principles in the Charities Statement of Recommended Practice (SORP);
3. Make judgments and estimates that are reasonable and prudent;
4. State whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The PCC is responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable it to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. Also, the PCC is responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### **Approval**

This report was approved by the PCC and signed on members' behalf by:

Christopher Davis  
Christopher Davis (May 13, 2025 12:57 GMT+1)

Rev C J Davis

Date: May 13, 2025

**INDEPENDENT EXAMINER'S REPORT**  
**TO THE MEMBERS OF THE PAROCHIAL CHURCH COUNCIL OF**  
**PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CREWKERNE**  
**('the Charity')**

I report to the members of the PCC (who are also the charity's trustees) on my examination of the accounts of the Charity for the year ended 31 December 2024 on pages 7 to 17 following, which have been prepared on the basis of the accounting policies set out on pages 9 and 10.

**Responsibilities and basis of report**

As members of the PCC 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 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 matters have come to my attention in connection with the examination giving me cause to believe:

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; 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.

Sarah Crispin  
Sarah Crispin (May 13, 2025 13:51 GMT+1)  
Sarah Crispin ACA  
Stewardship  
1 Lamb's Passage  
London  
EC1Y 8AB  
May 13, 2025

**PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CREWKERNE**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2024**

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2024 £	Total Funds 2023 £
<b>INCOME AND ENDOWMENTS FROM:</b>						
Donations and legacies	3	57,433	2,695	-	60,128	186,853
Charitable activities	4	7,324	-	-	7,324	7,767
Other trading activities	5	3,610	-	-	3,610	2,014
Investments	6	12,313	3,300	-	15,613	13,739
<b>Total income and endowments</b>		<b>80,680</b>	<b>5,995</b>	<b>-</b>	<b>86,675</b>	<b>210,374</b>
<b>EXPENDITURE ON:</b>						
Charitable activities	7	158,936	11,251	-	170,187	106,262
<b>Total expenditure</b>		<b>158,936</b>	<b>11,251</b>	<b>-</b>	<b>170,187</b>	<b>106,262</b>
<b>Net gains/(losses) on investments</b>		<b>7,693</b>	<b>2,208</b>	<b>450</b>	<b>10,351</b>	<b>39,798</b>
<b>Net income/(expenditure)</b>		<b>(70,563)</b>	<b>(3,048)</b>	<b>450</b>	<b>(73,161)</b>	<b>143,910</b>
<b>Transfers between funds</b>	14	<b>8,349</b>	<b>(1,774)</b>	<b>(6,575)</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>(62,214)</b>	<b>(4,822)</b>	<b>(6,126)</b>	<b>(73,161)</b>	<b>143,910</b>
<b>Reconciliation of funds:</b>						
Total funds brought forward		466,062	99,063	36,269	601,394	457,484
<b>Total funds carried forward</b>	14	<b>403,848</b>	<b>94,241</b>	<b>30,144</b>	<b>528,233</b>	<b>601,394</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing operations.

The notes on pages 9-16 form part of these accounts.



**PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CREWKERNE**

**BALANCE SHEET**

**AS AT 31 DECEMBER 2024**

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2024 £	Total Funds 2023 £
<b>FIXED ASSETS</b>						
Tangible assets	9	-	-	-	-	-
Investments	10	350,590	91,903	20,326	462,819	452,467
		<u>350,590</u>	<u>91,903</u>	<u>20,326</u>	<u>462,819</u>	<u>452,467</u>
<b>CURRENT ASSETS</b>						
Debtors	11	12,726	-	-	12,726	23,570
Cash at bank and in hand	12	53,575	2,338	9,818	65,731	135,824
		66,301	2,338	9,818	78,457	159,394
<b>CREDITORS: Amounts falling due within one year</b>	13	(13,043)	-	-	(13,043)	(10,468)
<b>Net current assets / (liabilities)</b>		<u>53,258</u>	<u>2,338</u>	<u>9,818</u>	<u>65,415</u>	<u>148,927</u>
<b>Total assets less current liabilities</b>		<u>403,848</u>	<u>94,241</u>	<u>30,144</u>	<u>528,233</u>	<u>601,394</u>
<b>TOTAL NET ASSETS</b>		<u>403,848</u>	<u>94,241</u>	<u>30,144</u>	<u>528,233</u>	<u>601,394</u>
<b>FUND BALANCES</b>	14					
Unrestricted Funds						
General funds		373,490	-	-	373,490	439,558
Designated funds		30,358	-	-	30,358	26,504
		<u>403,848</u>	<u>-</u>	<u>-</u>	<u>403,848</u>	<u>466,062</u>
Restricted Funds		-	94,241	-	94,241	99,063
Endowment Funds		-	-	30,144	30,144	36,269
		<u>403,848</u>	<u>94,241</u>	<u>30,144</u>	<u>528,233</u>	<u>601,394</u>

The financial statements were approved by the members of the PCC and were signed on its behalf by:

Christopher Davis  
Christopher Davis (May 13, 2025 12:57 GMT+1)

Rev CJ Davis (Incumbent & Chair)

Date: May 13, 2025

Nigel R. Bennett  
Nigel R Bennett (May 13, 2025 13:00 GMT+1)

Mr N Bennett (Treasurer)

May 13, 2025

Charity number: 1127639

The notes on pages 9-16 form part of these accounts.

**PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CREWKERNE**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2024**

**1 Statutory Information**

The Parochial Church Council of the Ecclesiastical Parish of Crewkerne is a charity registered with the Charity Commission in England & Wales. The charity's registered number and principal address can be found on the Charity Information page.

**2 Accounting Policies**

These financial statements are prepared on a going concern basis, under the historical cost convention as modified by the revaluation of certain assets, which are measured at fair value through the Statement of Financial Activities. The financial statements include all activities for which the PCC is legally responsible; the activities of informal gatherings of church members and groups that owe their main affiliation to another body and are excluded.

These financial statements have been prepared in accordance with The Church Accounting Regulations 2006, the 'Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)' ('the Charities SORP'), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102") and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The Charities (Accounts and Reports) Regulations 2008 (the '2008 Regulations') requires charities to prepare their accounts in accordance with 'Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005' but this accounting standard has since been withdrawn and has been replaced by the Charities SORP mentioned in the preceding paragraph. The charity has prepared these financial statements in accordance with the new Charities SORP; this departure from the 2008 Regulations is believed to be necessary for these financial statements to give a 'true and fair view'.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The PCC have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The PCC have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the PCC have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The PCC have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

b) Income

Income (which includes planned giving, collections and other donations) is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part income is generally recognised when it is received by, or on behalf of, the PCC. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes:

- i) Recoverable gift aid. This is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.
- ii) Legacies. Income from legacies is recognised when a distribution is received from the estate or, if earlier, when the charity has been notified that a distribution will be made and the amount receivable can be measured reliably.

The charity relies on volunteers to carry out many of its activities. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

Income from charitable activities represents income receivable from goods, services and facilities supplied in furtherance of the charity's charitable objects. It includes income from church events and PCC fees for weddings and funerals.

Income from other trading activities represents income receivable from activities undertaken to generate funds for the charity. It includes income from the sale of the parish magazine.

Investment income represents income generated by the charity's assets and includes income from dividends and bank interest.

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Contributions in respect of the diocesan parish share are included in the Statement of Financial Activities for all amounts agreed to being payable for the financial year. Any contributions that have not been paid over by the year end are included as a creditor.

The cost of raising funds is not significant and has not been separately disclosed.

PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CREWKERNE

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2024

**2 Accounting Policies (cont.)**

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

d) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the PCC in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the PCC for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects. Endowment funds are donations that are retained as capital in accordance with the donor's wishes. The nature of the restriction determines whether the endowments represent permanent endowments or expendable endowments.

e) Tangible fixed assets

Consecrated and beneficed property is not included in these financial statements by virtue of s.10(2) of the Charities Act 2011. All expenditure on consecrated or beneficed buildings is written off in the year in which it is incurred.

Movable church furnishings held by the incumbent and Churchwardens on special trust for the PCC and which require a faculty for disposal are capitalised in accordance with the policy set out below. These items are regarded as inalienable property and are listed in the church's inventory which can be inspected at any reasonable time. Inalienable property acquired prior to 2000 has not been capitalised as there is insufficient cost information available.

The church halls and certain clergy accommodation are held in trust by the Diocese on behalf of the PCC. These properties are essential for the mission of the church and have been in use for many years but they have not been included in these financial statements as there is insufficient cost information and their depreciated cost is unlikely to be material.

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £1,000 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective the following rates of depreciation are charged:

Freehold land	Is not depreciated (because it is not consumed by use)
Freehold buildings	Over 50 years after taking account of the building's residual value
Leasehold improvements	Over the lease term or, if shorter, expected useful life
Equipment	Over 3 to 7 years

The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

f) Investments

Fixed asset investments are held to generate income and / or for their investment potential. Investments are valued as follows:

i) Investment property and listed investments are valued at their market value (fair value) at the balance sheet date.

Gains and losses on investment assets are included in the Statement of Financial Activities under the heading 'Net gains / (losses) on investments'.

g) Taxation

The charity has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

h) Financial instruments

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Except for loans, creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive). The charity recognises liabilities for the principal of those loans that remains outstanding at the year end (i.e. the liabilities exclude any interest chargeable on the loans in future years).

i) Exemption from preparing a cashflow statement

The charity has taken advantage of an exemption conferred by the Charities SORP and has not prepared a cash flow statement.

j) Critical accounting estimates and areas of judgement

The members of the PCC do not consider that there are any material sources of estimation or uncertainty at the balance sheet date that could result in a material adjustment to the carrying values of assets and liabilities in the next reporting period.

**PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CREWKERNE**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2024**

**3 Donations**

	2024	2023
	£	£
Planned giving	40,851	36,947
Other donations	3,416	6,251
Church collections	3,362	4,227
Legacies receivable	1,000	131,574
Income tax recoverable	11,499	7,854
	<u>60,128</u>	<u>186,853</u>

**4 Income from charitable activities**

	2024	2023
	£	£
Social events and coffee sales	1,622	1,389
Book sales	130	230
PCC fees	5,317	6,148
Church Lettings	255	-
	<u>7,324</u>	<u>7,767</u>

**5 Income from other trading activities**

	2024	2023
	£	£
Magazine income	3,610	2,014
	<u>3,610</u>	<u>2,014</u>

**6 Investment income**

	2024	2023
	£	£
Dividends	12,561	12,477
Bank interest	3,052	1,262
	<u>15,613</u>	<u>13,739</u>

**7 Charitable expenditure**

**a Costs incurred directly on specific activities**

	2024	2023
	£	£
Ministry expenses:		
Parish share	3,925	46,915
Ministry staff employment costs	3,424	6,867
Clergy expenses	1,333	1,379
Other ministry expenses	3,183	1,475
Cost of events	1,037	455
Parish magazine and bookstall	2,778	2,426
	<u>15,679</u>	<u>59,516</u>
Property expenses:		
Operational costs for church	27,855	9,855
Major repairs to church	5,389	3,864
Operational costs for church hall	16,385	3,530
	<u>49,628</u>	<u>17,249</u>
Grants payable (7c)	49,146	-
	<u>114,453</u>	<u>76,765</u>

**b Costs incurred on support & administration**

Governance costs		
Independent examiner's fee	2,040	1,680
Other	360	435
	<u>2,400</u>	<u>2,115</u>
Administrative staff employment costs	40,752	18,195
Subscriptions and professional fees	1,918	806
Office costs	4,612	4,403
Depreciation of tangible fixed assets	-	2,527
Insurance	6,052	1,450
	<u>55,734</u>	<u>29,497</u>

<b>Total expenditure</b>	<u>170,187</u>	<u>106,262</u>
--------------------------	----------------	----------------

**PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CREWKERNE**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**7 Charitable expenditure (cont.)**

The fee payable to the independent examiner for examining the accounts was £2,040 (2023: £2,040); in addition the charity paid £657 (2023: £484) to Stewardship for payroll bureau.

**c Grants payable**

	Institutions £	Individuals £	2024 £
Grants for UK and overseas mission	48,546	600	49,146
	<u>48,546</u>	<u>600</u>	<u>49,146</u>

The charity's principal grants to institutions comprised:

	2024 £	2023 £
The Ephesian Fund	47,852	-
Grants to institutions for less than £1,000 each	693	-
	<u>48,546</u>	<u>-</u>

The payment to the Ephesian Fund represents the amount of Parish Share as agreed with the Diocese but paid via the Ephesian Fund.

**8 Analysis of staff costs, the cost of key management personnel and trustee remuneration and expenses**

The average monthly number of employees during the year was 3 (2023:1). Most of the charity's activities are carried out by volunteers.

No staff received salaries at a rate of more than £60,000 per annum.

The charity's key management comprise the members of the PCC and the key staff named on the Charity Information page. Total employment benefits payable to key management for the year were as follows:

	Wages & salaries	Other employment benefits	Employer pension contributions	2024 £
Members of the PCC				
Gordon Harrison	25,802	-	-	25,802
				<u>25,802</u>

The following amounts were payable in the previous year:

	Wages & salaries	Other employment benefits	Employer pension contributions	2023 £
Members of the PCC				
Gordon Harrison	17,370	-	-	17,370
				<u>17,370</u>

Gordon Harrison served as church administrator and received the above payments for serving in that capacity, not for serving as a member of the PCC; these payments are permitted by the charity's governing document.

Rev CJ Davis (who is a clergy member of the PCC) received a stipend from the Diocese and so he is not an employee; some of the Parish Share paid to the Diocese is used to help meet the cost of these stipends. Rev CJ Davis was provided with accommodation (which is customary for clergy) and the charity reimbursed expenses to Rev CJ Davis; these costs are disclosed in note 7 'Charitable Expenditure' under the heading 'Clergy expenses'.

**PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CREWKERNE**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2024**

**9 Tangible fixed assets**

	Fixtures, fittings and equipment £	Total 2024 £
<b>Cost</b>		
At 1 January 2024	9,021	9,021
Additions	-	-
Disposals	-	-
At 31 December 2024	<u>9,021</u>	<u>9,021</u>
<b>Accumulated depreciation</b>		
At 1 January 2024	9,021	9,021
Charge for the year	-	-
Eliminated on disposal	-	-
At 31 December 2024	<u>9,021</u>	<u>9,021</u>
<b>Net book value</b>		
At 31 December 2024	<u>-</u>	<u>-</u>
At 31 December 2023	<u>-</u>	<u>-</u>

**10 Fixed asset investments**

	Tompsett Investment	Lang Endowment	Isaacs Investment	HT Lunn Investment	2024 £	2023 £
Fair value brought forward	186,586	16,802	246,005	3,074	452,467	424,595
Purchases during the year	-	-	-	-	-	3,074
Disposals during the year	-	-	-	-	-	(15,000)
Change in value of investments	4,271	380	5,631	70	10,351	39,798
Fair value carried forward	<u>190,857</u>	<u>17,181</u>	<u>251,636</u>	<u>3,145</u>	<u>462,819</u>	<u>452,467</u>

**11 Debtors**

	2024 £	2023 £
<b>Falling due within one year:</b>		
Trade debtors	-	579
Tax recoverable	7,890	9,009
Other debtors	3,223	3,983
Prepayments and accrued income	1,613	10,000
	<u>12,726</u>	<u>23,570</u>

**12 Cash at Bank and in Hand**

	2024 £	2023 £
Cash at bank with immediate access	52,302	122,731
Notice deposits (with a term of three months or less)	12,883	12,729
Petty cash	545	364
	<u>65,731</u>	<u>135,824</u>

**13 Creditors: liabilities falling due within one year**

	2024 £	2023 £
Trade creditors	2,825	4,624
Other creditors	60	-
Accruals	10,158	5,843
	<u>13,043</u>	<u>10,468</u>

**PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CREWKERNE**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2024**

**14 Funds**

During the year the movements in the charity's funds were as follows:

	Opening balance 2024 £	Incoming resources 2024 £	Outgoing resources 2024 £	Transfers in the year 2024 £	Gains and losses 2024 £	Closing balance 2024 £
<i>Designated Funds</i>						
Hewish Church	25,824	2,423	(1,310)	(2,825)	-	24,112
Rector's Discretionary Fund	680	-	(600)	-	-	80
Sparks designated fund - education	-	511	-	5,654	-	6,166
	<u>26,504</u>	<u>2,934</u>	<u>(1,910)</u>	<u>2,829</u>	<u>-</u>	<u>30,358</u>
<i>General Unrestricted Funds</i>	439,558	77,745	(157,026)	5,520	7,693	373,490
Total Unrestricted Funds	<u>466,062</u>	<u>80,680</u>	<u>(158,936)</u>	<u>8,349</u>	<u>7,693</u>	<u>403,848</u>
<i>Restricted Funds</i>						
Clock	10,538	286	-	-	236	11,060
Mission	1,996	54	-	-	45	2,094
Music	8,232	223	(432)	-	184	8,208
Pew cushions	1,596	43	-	-	36	1,675
Roof	58,805	1,596	-	-	1,316	61,716
West Window and Fabric	15,293	3,265	(10,444)	(2,695)	342	5,761
Bells and bell tower	2,228	60	-	-	50	2,338
Assistant clergy fund	-	468	-	921	-	1,389
Other restricted donations	375	-	(375)	-	-	-
	<u>99,063</u>	<u>5,995</u>	<u>(11,251)</u>	<u>(1,774)</u>	<u>2,208</u>	<u>94,241</u>
<i>Endowment Funds</i>						
<u>Permanent</u>						
E S Lang Fund	17,723	-	-	(921)	380	17,181
Sparks Fund	15,472	-	-	(5,654)	-	9,818
H T Lunn Fund	3,074	-	-	-	70	3,145
	<u>36,269</u>	<u>-</u>	<u>-</u>	<u>(6,575)</u>	<u>450</u>	<u>30,144</u>
Aggregate of funds	<u>601,394</u>	<u>86,675</u>	<u>(170,187)</u>	<u>-</u>	<u>10,351</u>	<u>528,233</u>

The transfers referred to above were made for the following reasons:

- From Hewish to General as contribution towards Parish costs less gift aid claimed by Crewkerne and owed to Hewish.
- From West Window & Fabric fund to General fund. A grant was received in 2024 for plasterwork related to costs incurred in 2023 and charged to the General Fund.
- From E S Lang endowment fund to Assistant clergy restricted fund and from Sparks endowment fund to Sparks designated fund to correct the historical treatment of the endowments so that the capital is kept in the endowment funds and the income is available to be spent by the PCC in line with the original restrictions.

**Analysis of net assets by fund**

The assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>		Restricted	Endowment	2024
	General funds £	Designated funds £	funds £	funds £	£
Investments	350,590	-	91,903	20,326	462,819
Debtors	11,934	793	-	-	12,726
Cash at bank and in hand	24,009	29,565	2,338	9,818	65,731
Creditors falling due within one year	(13,043)	-	-	-	(13,043)
	<u>373,490</u>	<u>30,358</u>	<u>94,241</u>	<u>30,144</u>	<u>528,233</u>

**PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CREWKERNE**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2024**

**14 Funds (cont.)**

In the previous year the movements in the charity's funds were as follows:

	Opening balance 2023 £	Incoming resources 2023 £	Outgoing resources 2023 £	Transfers in the year 2023 £	Gains and losses 2023 £	Closing balance 2023 £
<i>Designated Funds</i>						
Hewish Church	19,390	3,184	(750)	4,000	-	25,824
Rector's Discretionary Fund	680	-	-	-	-	680
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	20,070	3,184	(750)	4,000	-	26,504
<i>General Unrestricted Funds</i>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	326,988	190,605	(105,512)	(4,000)	31,477	439,558
<i>Total Unrestricted Funds</i>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	347,058	193,789	(106,262)	-	31,477	466,062
<i>Restricted Funds</i>						
Clock	9,460	259	-	-	820	10,538
Mission	1,791	49	-	-	155	1,996
Music	7,390	202	-	-	641	8,232
Pew cushions	1,433	39	-	-	124	1,596
Roof	52,786	1,443	-	-	4,575	58,805
West Window and Fabric	4,580	10,252	-	64	397	15,293
Bells and bell tower	2,000	55	-	-	173	2,228
Other restricted donations	-	375	-	-	-	375
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	79,440	12,673	-	64	6,886	99,063
<i>Endowment Funds</i>						
<u>Permanent</u>						
E S Lang Fund	15,826	461	-	-	1,436	17,723
Sparks Fund	15,160	376	-	(64)	-	15,472
H T Lunn Fund	-	3,074	-	-	-	3,074
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	30,986	3,911	-	(64)	1,436	36,269
<i>Aggregate of funds</i>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	457,484	210,374	(106,262)	-	39,798	601,394

**Analysis of net assets by fund**

In the previous year, the assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>				
	General funds £	Designated funds £	Restricted funds £	Endowment funds £	2023 £
Tangible fixed assets	-				-
Investments	338,831		96,835	16,802	452,467
Debtors	12,938	632	10,000		23,570
Cash at bank and in hand	98,257	25,872	(7,772)	19,468	135,824
Creditors falling due within one year	(10,468)				(10,468)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	439,558	26,504	99,063	36,269	601,394



PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CREWKERNE

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2024

**14 Funds (cont.)**

*Designated Funds*

The Hewish Church fund represents the income and expenditure associated with the Hewish Church.

The Rector's Discretionary Fund is designated for his use for pastoral needs as they arise.

The Sparks designated fund represents income earned from the Sparks endowment and has been set aside by the PCC for education in the parish.

*Restricted Funds*

The Clock fund is for repair and maintenance of the clock.

The Mission fund restricted to expenditure on Christian Literature

The Music fund is restricted to expenditure on the repair & service of the Church Organ

The Pew cushions fund is restricted to the repair and replacement of the pew cushions

The Roof fund is restricted to expenditure on roof maintenance

The West Window and Fabric fund is restricted to expenditure on building repairs

The Bells and bell tower fund is restricted to expenditure on refurbishment of the bells and tower.

The Assistant Clergy fund represents income received from the ES Lang endowment fund which is restricted to funding the costs of assistant clergy in the parish.

Other restricted donations are small amounts for specific appeals.

*Endowment Funds*

Income from the E S Lang Fund supports the costs of assistant clergy in the parish.

Income from the Sparks Fund is unrestricted but the PCC intends the money to be used for education in the parish.

Income from the HT Lunn Fund is unrestricted.

**15 Transactions with related parties**

During the year the charity:

- a) received donations totalling £18,966 (2023: £16,769) from related parties (which includes members of the PCC, any other members of key management and anyone closely connected to them).
- b) no expenses were paid (2023: £nil) to non-clergy members of the PCC for reimbursement of expenses whilst carrying out duties associated with being PCC members; reimbursements for expenses incurred when acting as agent for the charity or incurred when undertaking employment duties not connected with serving as a PCC member are not included in this disclosure.

**PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CREWKERNE**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

	Note	Unrestricted funds					Unrestricted funds				
		General	Designated	Restricted	Endowment	Total	General	Designated	Restricted	Endowment	Total
		2024	2024	2024	2024	2024	2023	2023	2023	2023	2023
		£	£	£	£	£	£	£	£	£	£
<b>INCOME AND ENDOWMENTS FROM:</b>											
Donations and legacies	3	55,425	2,007	2,695	-	60,128	170,635	2,769	10,375	3,074	186,853
Charitable activities	4	7,324	-	-	-	7,324	7,677	90	-	-	7,767
Other trading activities	5	3,610	-	-	-	3,610	2,014	-	-	-	2,014
Investments	6	11,386	927	3,300	-	15,613	10,279	325	2,298	837	13,739
<b>Total income and endowments</b>		<b>77,745</b>	<b>2,934</b>	<b>5,995</b>	<b>-</b>	<b>86,675</b>	<b>190,605</b>	<b>3,184</b>	<b>12,673</b>	<b>3,911</b>	<b>210,374</b>
<b>EXPENDITURE ON:</b>											
Charitable activities:	7	157,026	1,910	11,251	-	170,187	105,512	750	-	-	106,262
<b>Total Expenditure</b>		<b>157,026</b>	<b>1,910</b>	<b>11,251</b>	<b>-</b>	<b>170,187</b>	<b>105,512</b>	<b>750</b>	<b>-</b>	<b>-</b>	<b>106,262</b>
<b>Net gains/(losses) on investments</b>		<b>7,693</b>	<b>-</b>	<b>2,208</b>	<b>450</b>	<b>10,351</b>	<b>31,477</b>	<b>-</b>	<b>6,886</b>	<b>1,436</b>	<b>39,798</b>
<b>Net income/(expenditure)</b>		<b>(71,587)</b>	<b>1,024</b>	<b>(3,048)</b>	<b>450</b>	<b>(73,161)</b>	<b>116,570</b>	<b>2,434</b>	<b>19,559</b>	<b>5,347</b>	<b>143,910</b>
<b>Transfers between funds</b>	14	<b>5,520</b>	<b>2,829</b>	<b>(1,774)</b>	<b>(6,575)</b>	<b>-</b>	<b>(4,000)</b>	<b>4,000</b>	<b>64</b>	<b>(64)</b>	<b>-</b>
		<b>(66,067)</b>	<b>3,854</b>	<b>(4,822)</b>	<b>(6,126)</b>	<b>(73,161)</b>	<b>112,570</b>	<b>6,434</b>	<b>19,623</b>	<b>5,283</b>	<b>143,910</b>
<b>Reconciliation of funds:</b>											
Total funds brought forward		439,558	26,504	99,063	36,269	601,394	326,988	20,070	79,440	30,986	457,484
<b>Total funds carried forward</b>	14	<b>373,490</b>	<b>30,358</b>	<b>94,241</b>	<b>30,144</b>	<b>528,233</b>	<b>439,558</b>	<b>26,504</b>	<b>99,063</b>	<b>36,269</b>	<b>601,394</b>











# St Bartholomew's, Crewkerne 2024 Accounts - FINAL TO SIGN


Final Audit Report

2025-05-13

Created:	2025-05-07
By:	Sarah Crispin (sarah.crispin@stewardship.org.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAAKTNU4Z971KdAfPuMpWMafc_EWwxChesZ

## "St Bartholomew's, Crewkerne 2024 Accounts - FINAL TO SIGN" History

-  Document created by Sarah Crispin (sarah.crispin@stewardship.org.uk)  
2025-05-07 - 16:28:08 GMT
-  Document emailed to cj@stbartscrewkerne.org for signature  
2025-05-07 - 16:29:25 GMT
-  Email viewed by cj@stbartscrewkerne.org  
2025-05-13 - 11:56:09 GMT
-  Signer cj@stbartscrewkerne.org entered name at signing as Christopher Davis  
2025-05-13 - 11:57:06 GMT
-  Document e-signed by Christopher Davis (cj@stbartscrewkerne.org)  
Signature Date: 2025-05-13 - 11:57:08 GMT - Time Source: server
-  Document emailed to treasurer@stbartscrewkerne.org for signature  
2025-05-13 - 11:57:10 GMT
-  Email viewed by treasurer@stbartscrewkerne.org  
2025-05-13 - 11:59:04 GMT
-  Signer treasurer@stbartscrewkerne.org entered name at signing as Nigel R Bennett  
2025-05-13 - 12:00:26 GMT
-  Document e-signed by Nigel R Bennett (treasurer@stbartscrewkerne.org)  
Signature Date: 2025-05-13 - 12:00:28 GMT - Time Source: server
-  Document emailed to Sarah Crispin (sarah.crispin@stewardship.org.uk) for signature  
2025-05-13 - 12:00:30 GMT

 Email viewed by Sarah Crispin (sarah.crispin@stewardship.org.uk)

2025-05-13 - 12:46:44 GMT

 Document e-signed by Sarah Crispin (sarah.crispin@stewardship.org.uk)

Signature Date: 2025-05-13 - 12:51:56 GMT - Time Source: server

 Agreement completed.

2025-05-13 - 12:51:56 GMT