

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ALL SAINTS BURBAGE IN THE DIOCESE OF SALISBURY

England & Wales · Charity number 1131570

Details

Other names PCC OF ALL SAINTS BURBAGE WILTSHIRE

Status Registered

Legal form Previously excepted

Registered 2009-09-10

Register [View on the Charity Commission register](#)

Contact

Address Church Centre
26 Eastcourt
Burbage
Marlborough
SN8 3AG

Phone 01672810853

Email clergy@savernaketeam.org.uk

Website www.savernaketeam.org

Activities

Objects: Promoting in the ecclesiastical parish the whole mission of the Church.

Activities: Regular public worship open to all. Provision of sacred space for personal prayer and contemplation. Pastoral work. Teaching of Christianity. Religious assemblies in schools. Promotion of Christianity through events meetings and literature. Promoting mission of the Church through activities for senior citizens parents and toddlers and other groups. Supporting charities in UK and overseas

Classification

- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL
- Wiltshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£98,453	£95,910	-	-
2023-12-31	£111,610	£111,827	-	-
2022-12-31	£97,994	£98,920	-	-
2021-12-31	£94,887	£94,096	-	-
2020-12-31	£64,108	£80,167	-	-

Trustees

Name	Role	Appointed
Rev COLIN MICHAEL HEBER-PERCY	Chair	2020-01-15
GEORGE WILLIAM GORDON		2014-04-06
JANET SUSAN HARTWELL		2015-06-11
JO REID		2014-03-13
JOHN CHRISTOPHER DAVIS		2014-04-06
JOY NANCY GUY		2009-09-10
JOYCE KENNINGTON		2019-04-07
Julie Clare Gordon		2022-06-29
Lucy Jane Handley		2020-11-15
Marguerite Claire Seaward		2018-04-29
REV MICHAEL THOMAS MCHUGH		2012-07-05
TERESA JOAN WILLIAMS		2020-10-14
THELMA MAISIE HENDERSON		2022-04-27

Accounts

ALL SAINTS CHURCH, BURBAGE

PAROCHIAL CHURCH COUNCIL

ANNUAL REPORT and FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

Charity No. 1131570

Charlton Baker
Chartered Accountants
130 High Street
Marlborough
Wiltshire
SN8 1LZ

The Parochial Church Council of the Ecclesiastical Parish of All Saints Burbage in the diocese of Salisbury Annual Report and Accounts for the year ended 31st December 2024

**Contents of the Annual Report and Financial Statements
for the year ended 31st December 2024**

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ALL SAINTS' CHURCH BURBAGE

Annual Report and Accounts of The Parochial Church Council of the Ecclesiastical Parish of All Saints Burbage in the diocese of Salisbury

For the Year Ended 31st December 2024

Charity No. 1131570

Administrative Information

All Saints Church is situated in Eastcourt, Burbage. It is part of the diocese of Salisbury within the Church of England.

The Parochial Church Council (PCC) is a registered charity - Charity No. 1131570 - having been registered with the Charity Commission in September 2009, as required by the Charities Act. The PCC had previously enjoyed charitable status but had been excepted from formal registration.

The public address of the PCC is The Church Centre, Eastcourt, Burbage, Marlborough, Wiltshire SN8 3AG.

PCC members who have served from 1st January 2024 until this report was approved are:

Incumbent Clergy	Rev. Michael McHugh	Until 31 July 2024
	Rev. Dr. Colin Heber-Percy	Chairman
	Rev. Jo Reid	
Churchwardens	Mrs Julie Gordon	
	Mrs Lucy Handley	
Deanery Synod Representatives	Mr Christopher Davis	Until APCM 24 April 2024
	Mrs Marguerite Seaward	Hon. Treasurer from 25 April 2024
	Miss Teresa Williams	Until APCM 24 April 2024
Elected Members	Mr George Gordon	
	Mr Christopher Gray	Hon. Treasurer until 24 April 2024
	Mrs Joy Guy	
	Mrs Janet Hartwell	
	Mrs Thelma Henderson	
	Mrs Joyce Kennington	

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.

The PCC members are responsible for making decisions on all matter of general concern and importance to the parish, including deciding on how the funds of the PCC are spent. PCC members act as trustees (within the meaning of the Charities Act).

Risks

The trustees have a duty to identify and review risks to which the Charity is exposed to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Aims and Purposes

The PCC has the responsibility of co-operating with the Incumbent in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical. It also has maintenance responsibilities for All Saints' Church. Additionally, it owns and operates the Church Centre, situated opposite the Church in Eastcourt, Burbage.

Meetings

Meetings of the PCC were convened on 6 occasions during the year. The Annual Parochial Church Meeting (APCM) was held on 24 April 2024. The Parish Administrator, Mrs Glenda Pearce, acted as Minutes Secretary.

Objectives and Activities

The PCC is committed to enabling as many people as possible to worship at All Saints Church and to become part of our parish community. Our services and worship, which all are welcome to attend, put faith into practice through prayer and scripture, music and sacrament.

When planning our activities for the year, the Incumbent and the PCC have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

In particular, we set out to provide:

- * Regular worship open to all
- * Sacred space for personal prayer and contemplation
- * Pastoral work, including visiting the sick and the bereaved
- * Teaching of Christianity through sermons, courses and small groups
- * The promotion of Christianity through the staging of events, meetings and the distribution of literature
- * The promotion of the whole mission of the Church through the provision of activities for senior citizens, parents and toddlers and other special needs groups
- * Support to other charities in the UK and overseas.

To facilitate this work, it is important to maintain the fabric of the Church and the Church Centre.

Achievements and Performance

Clergy

Rev. Dr. Colin Heber-Percy continued in his role as part-time Team Vicar and was able to lead regular services in Church, with one service each month being lay-led. It is recognised that with the retirement of the Team Rector at the end of July 2024, reliance will also have to be placed on retired or visiting clergy to maintain services in their present form.

The search for a new Team Rector has begun with the production of a Team Profile which will form the basis of an appropriate advertisement. It is not expected that an appointment will be made in under twelve months and this ultimately may result in a reorganisation of team parishes.

Church Attendance

The Church Electoral Roll was revised in 2023 showing that there were 97 on the Roll. A new Electoral Roll is being prepared and a report on it will be made at the APCM which will be held on 30th April 2025.

Regular Worship

Services of Evening Prayer, twice monthly Holy Communion and a lay led Morning Worship were attended by an average of 40. A mid-week meeting is held once a month in the Church Centre with up to 30 attending.

The festival services of Harvest, candle-lit Carols and Christmas were, as always, well supported as was the Christingle service held on the Sunday morning of the Christmas Tree Weekend. Donations of money and goods at the Crib service, were given to the Salisbury Women's Refuge and from the Carol Service to the Children's Society

The church played host to the annual Remembrance Sunday service and also welcomed the local school for their Harvest, Carol and end of year leaver's services.

Our much loved Café Church was held in the Village Hall on three occasions during the year attracting children and others for whom this is both an absorbing and enjoyable format.

The three Home Groups continue to meet regularly and are scheduled for both evening and afternoon times. Lay led services continue to be part of the regular pattern of services with an enthusiastic team of lay volunteers.

Established groups and initiatives continue to flourish.

Coffee & Cake - Building links within the community and have been able to donate substantial sums to *Farm Africa*.

Fill the Gap - every Tuesday for two hours, providing, free of charge, a warm space, hot soup, a roll and a hot drink together with masses of fellowship. Money raised from this initiative was donated to the Trussell Trust for the first part of the year. Now funds are retained in order to make necessary upgrades to the Centre kitchen area.

Children - Four holiday clubs for Primary School children were held in the year and enjoyed by all who attended.

Story Time & Chat for toddlers and carers has continued without seeing any great increase in numbers. The engagement of children from within the village remains a challenge and a priority. It is staffed by dedicated and visionary persons.

Canal Breaks for Special Children, which offers children with physical or learning difficulties a trip on a narrow boat on the Kennet and Avon Canal.

"Burbage News", a monthly magazine covering many of the Village Associations and activities is delivered free of charge to all households. The Church provides significant content for the magazine. The Church Centre continues to be a facility very much appreciated by the community.

The new refreshment area constructed and installed at the rear of the Church last year is much appreciated by those attending services. The replacement hedge between the churchyard and the Church Green has become firmly established and nicely delineates the boundary between the two. Our grateful thanks go to two men from the village community who throughout the year attend to the very necessary hedge trimming and graveyard tidying up.

The whole of the churches' outside ironwork has been repainted. A very much long overdue task.

During the year we ensured that our risk assessment and safeguarding rules and provisions were in line with any and all current thinking and practice.

For Lent 2024 we enjoyed a series of well-attended and excellently presented talks in the Village Hall given by Canon Gerald Osborne, Rev Dr Colin Heber-Percy and Rev Stephen Skinner under the heading of "Listening to God this Lent".

The Christmas Tree Sale and Market, its 30th year, was, in spite of atrocious weather, another successful event much enjoyed by the local community, raising nearly £12,000 after grants made to local organisations totalling £4,200.

The Year Ahead

As mentioned above the ministry team is now short of a Team Rector. This will clearly be, at times, an added burden for clergy and lay leaders alike. All Saints is fortunate with the support it receives from all members of the congregation who show their willingness to pitch in wherever and whenever it is needed and especially from our administrator whose unseen efforts in the office, 'keep the show on the road'. It is to be expected that outside help will be required to run some services and we shall have to be flexible with our expectations.

As a Church we aim

- * to continue to explore how we can develop our ministry and mission work with the 10-18 age group, seeking to identify someone to lead and co-ordinate our work in this area and to find ways of engaging with families and the younger children.
- * to continue with and develop initiatives already running in the Church and to build up the Body of Christ.
- * to develop, nurture and utilise the Lay Ministry Team to a greater degree than at present.
- * to continue with our policy of making grants for the benefit of local Organisations from the profits of the Christmas Tree Sale and Market.
- * to keep under review our desire to make grants to other charities. It is likely that, in future, any grants will be reliant upon special collections.
- * to build upon the improvements we have made to our safeguarding and safer recruitment policies. Eileen Devenish continues as the Safeguarding/Safer Recruiting representative for Burbage, along with Sarah Scott.

The following pattern of service is currently in operation:

1st Sunday - 6pm - Evening Prayer	2nd Sunday - 11am Family Communion
3rd Sunday - 11am - Family Worship (Lay Led)	4th Sunday - 11am - Holy Communion

It has yet to be decided how to advance the work of rebuilding the organ.

Financial Review

Total receipts on unrestricted funds were £87,051 and are detailed in the Financial Statements. Income from collections was static when compared to 2023 at £36,886 thanks to sacrificial giving from the regular congregation. The Christmas Tree Sale and Market again took place in December and before grants to local Organisations, raised practically £16,000. Expenditure on charitable activities amounted to £76,585. Included in this sum is £26,382 paid to the diocese in respect of the Parish Share and £4,200 as donations to local and other organisations.

The trend over recent years has been for annual expenditure to exceed income with the consequent need to make regular use of reserves. The use of reserves in this way is unsustainable. Parish Share is the largest item of expenditure and the PCC has decided that, to maintain our reserves, the amount paid to the Diocese will be limited to what can be afforded without the use of reserves. In 2024 this meant a payment to the diocese of £26,382 against a request of £52,764. Originally the proceeds of the Christmas Tree Sale were credited to the Maintenance Fund and have only been credited to Unrestricted Funds in recent years. Having been advised that no provision needs to be made for Corporation Tax in respect of the profit from the sale of Christmas trees, the overall result for the year amounted to a net income of £2,543. If the situation remains the same in 2025, it is expected that we will only be able to pay 50% of our Share Request.

Reserves Policy

When Parish Share was paid in full in January, a substantial proportion of the PCC's expenditure from unrestricted funds took place in the early part of the year. Subject to unexpected items, expenditure is now more evenly spread over the whole financial year. In terms of cash flow, Gift Aid recovery normally occurs mid-year and the proceeds of the Christmas Tree Sale and Market are not available until early December. These proceeds cannot be estimated with any certainty and, as with this year, are susceptible to the whims of inclement weather. It is therefore our policy to maintain sufficient reserves to cover known cash flow issues and to ensure that we can always cover our legal liabilities even were there to be a substantial reduction in income.

It is our policy to invest the major part of our fund balances with the CBF Church of England Deposit Fund, although a prudent amount is retained in a deposit account with Lloyds Bank plc.

Approved by the PCC on 24 April 2025 and signed on their behalf by Colin Heber-Percy, Chairman.



**Statement of Financial Activities
for the year ended 31st December 2024**

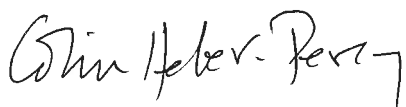
	Unrestricted Funds £	Restricted Funds £	31.12.24 Total Funds £	31.12.23 Total Funds £
INCOME AND ENDOWMENTS				
Donations and Legacies	46,905	1,576	48,481	49,719
Fundraising activities	27,304	8,000	35,304	42,883
Investment Income	2,426	1,826	4,252	3,643
Income from charitable activities				
Hire of Church Centre	4,108	-	4,108	3,503
Parochial fees	6,214	-	6,214	3,730
Other	94	-	94	8,132
Total income and endowments	87,051	11,402	98,453	111,610
EXPENDITURE				
Costs of generating funds				
Expenditure on raising funds	19,325	-	19,325	20,191
Corporation tax	-	-	-	-
Expenditure on Charitable activities				
Parish share	26,382	-	26,382	30,024
Church running expenses	29,342	8,420	37,762	49,072
Clergy and team expenses	6,746	-	6,746	6,746
Community donations	4,200	-	4,200	3,000
Special collections	20	1,476	1,496	-
Total expenditure	86,014	9,896	95,910	109,033
NET INCOME (EXPENDITURE)	1,037	1,506	2,543	2,577
TOTAL FUNDS BROUGHT FORWARD	678,949	57,387	736,336	733,759
TOTAL FUNDS CARRIED FORWARD	679,986	58,893	738,879	736,336

The notes on pages 7 - 10 form part of these financial statements.

**Balance Sheet
 At 31st December 2024**

		Unrestricted funds	Restricted funds	31.12.24 Total funds	31.12.23 Total funds
	Notes	£	£	£	£
FIXED ASSETS					
Tangible assets	8	610,000	-	610,000	610,000
CURRENT ASSETS					
Debtors	9	14,140	-	14,140	11,201
Cash at bank and in hand		57,610	58,893	116,503	116,723
		<u>71,750</u>	<u>58,893</u>	<u>130,643</u>	<u>127,924</u>
CREDITORS					
Amounts falling due within one year	10	(1,764)	-	(1,764)	(1,588)
NET CURRENT ASSETS		<u>69,985</u>	<u>58,893</u>	<u>128,878</u>	<u>126,336</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>679,985</u>	<u>58,893</u>	<u>738,878</u>	<u>736,336</u>
FUNDS					
	11			679,986	678,949
Unrestricted funds				58,893	57,387
Restricted funds				<u>£ 738,879</u>	<u>£ 736,336</u>
TOTAL FUNDS					

The financial statements were approved by the PCC on 24 April 2025 and were signed on its behalf by:



Colin Heber-Percy - Trustee



Christopher Davis - PCC Treasurer

The following notes form part of these financial statements

Notes to the Financial Statements for the year ended 31st December 2024

1. ACCOUNTING POLICIES

Basis of Preparation

The PCC is a public benefit entity within the meaning of FRS 102. 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 PCC's and with the Regulations "true and fair view" together with FRS 102 (2016) as the applicable accounting standards and the 2016 version of the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP(FRS 102)).

The financial statements have been prepared under the historical cost convention.

Income and Endowments

Incoming resources are included on the Statement of Financial Activities (SOFA) when:

- a) The PCC becomes legally entitled to use the income; and
- b) The inflow of economic benefit is probable; and
- c) The monetary value can be measured with sufficient reliability.

Liability Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to that category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants payable without performance conditions

Grants payable are recognised in the accounts when a commitment has been made externally and there are no pre-conditions still to be met for entitlement to the grant which remain within the control of the PCC.

Volunteer help

The value of any volunteer help received is not included in the financial statements but is described in the Trustees' Annual Report.

Consecrated and benefice property

This property is not included in the financial statements since it is excluded from the definition of "charity" by Section 10(2)(a) and (c) of the Charities Act 2011.

Tangible fixed Assets

These are capitalised if they can be used for more than one year and cost at least £1,000. They are valued at cost or else, for gifts-in-kind, at a reasonable estimate of their open market value on receipt. Depreciation is calculated to write off the capitalised cost of fixed assets less their currently anticipated residual fair value over the estimated useful lives as follows:

Land	Nil
Buildings*	Nil
Fixtures & Fittings	20 years
Computers	3 years

**Notes to the Financial Statements - continued
for the year ended 31st December 2024**

*No depreciation is provided on buildings as the currently estimated residual value of the properties is not less than their carrying value and the remaining useful life of these assets currently exceeds 50 years, so that any depreciation charges would be immaterial. An impairment review is carried out at each year-end and any resultant loss identified included in expenditure for the year.

Taxation

The PCC is exempt from tax on its charitable activities. It is the opinion of the Independent Examiner that Corporation Tax is not payable on the profits of the Charity's trading activity. Accordingly no provision for such has been made in these accounts and a refund of the amount paid in the previous year will be applied for. The 2023 figure has therefore been deleted from those Accounts.

Gift Aid Tax Claims

A reclaim of tax is made on collections and donations received under the Gift Aid Scheme. The receipt is included in the SOFA at the same time as the donation to which they relate.

Unrestricted funds

These represent the remaining income funds of the PCC that are available for spending in accordance with its charitable objectives at the discretion of the Trustees. These funds include amounts designated by the PCC for the purchase of an asset or for spending on a specific project.

Restricted funds

These funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Details of funds held and the restrictions provided are shown in the notes to the financial statements.

2. FUNDRAISING ACTIVITIES (inc Trading)	31.12.24	31.12.23
	£	£
Christmas trees weekend	35,304	41,932
Other	-	951
	<u>35,304</u>	<u>42,883</u>
3. INVESTMENT INCOME	31.12.24	31.12.23
	£	£
Deposit account interest	4,252	3,643
	<u>4,252</u>	<u>3,643</u>
4. GRANTS PAYABLE	31.12.24	31.12.23
	£	£
Community donations	4,200	3,000
	<u>4,200</u>	<u>3,000</u>

In the year ended 31st December 2024, £4,200 was donated to the following Organisations:

Burbage Primary School	Burbage & Easton Royal Cricket Club
Burbage Surgery Donations Fund	Burbage Village Hall and Recreation Grounds CIO
Savernake Forest Scout Group	Burbage Good Companions Club
Canal Breaks for Special Children	

The PCC will determine the amounts to be paid to Organisations in 2025.

**Notes to the Financial Statements - continued
for the year ended 31st December 2024**

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Trustees' Expenses

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Clergy expenses are paid to clergy by virtue of their office and not in relation to their role as Trustees.

6. STAFF COSTS

	31.12.24	31.12.23
	£	£
Wages and salaries	6,444	5,382
Social security costs	-	-
	<u>6,444</u>	<u>5,382</u>
 Average number of employees	 <u>1</u>	 <u>1</u>

7. RELATED PARTIES

None

8. TANGIBLE FIXED ASSETS

	Church Centre
	£
COST As at 1st January and 31st December 2024	<u>610,000</u>

The church Centre is an asset of the PCC. The amount of £610,000 is deemed as its insurance reinstatement value. Under FRS 102 transitional provisions this value is deemed to be the cost of the asset. The PCC also own a small piece of land adjoining the churchyard. This land is considered by the Trustees to have a nominal value only under existing circumstances. The Church building is not owned by the PCC although it is responsible for its upkeep.

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.24	31.12.23
	£	£
Debtors and Prepayments	3,198	2,259
Tax Refund	8,148	8,942
Corporation Tax refund due	2,794	2,794
	<u>14,140</u>	<u>13,995</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.24	31.12.23
	£	£
Accruals	1,764	1,588
Corporation Tax	-	-
	<u>1,764</u>	<u>1,588</u>

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2024**

11. MOVEMENT IN FUNDS

	At 1.1.24	Net movement in funds	At 31.12.24
	£	£	£
Unrestricted funds			
General Fund	678,949	1,037	679,986
Restricted funds			
Maintenance fund	51,277	1,325	52,602
Bell fund	1,132	39	1,171
East window fund	111	4	115
Children's festival fund	28	(28)	-
Organ fund	4,439	152	4,591
Churchyard fund	400	14	414
	<u>57,387</u>	<u>1,506</u>	<u>58,893</u>
TOTAL FUNDS	<u><u>736,336</u></u>	<u><u>2,543</u></u>	<u><u>738,879</u></u>

Net movement in funds, included above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	87,051	86,014	1,037
Restricted Funds			
Special collections	1,476	1,476	0
Maintenance fund	9,717	8,392	1,325
Bell fund	39		39
East window fund	4		4
Children's festival fund	-	28	(28)
Organ fund	152		152
Churchyard fund	14		14
	<u>11,402</u>	<u>9,896</u>	<u>1,506</u>
TOTAL FUNDS	<u><u>98,453</u></u>	<u><u>95,910</u></u>	<u><u>2,543</u></u>

**Independent Examiner's Report to the Trustees of the Parochial Church Council
of the Ecclesiastical Parish of All Saints Burbage in the diocese of Salisbury
Charity No. 1131570**

I report on the accounts of the Parochial Church Council for the year ended 31st December 2024 set out on pages 5 to 10.

Respective responsibilities of members the Trustees and Independent Examiner.

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under Section 144 of the Charities Act 2011 (the 2011 Act) and that an independent examination is required.

It is my responsibility to:

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

Basis of the independent examiner's report.

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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with section 130 of the 2011 Act: and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave 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.

B. K. Froud
B K Froud FCA
Charlton Baker
Chartered Accountants
130 High Street
Marlborough
Wiltshire
SN8 1LZ

25 April 2025

**Detailed Statement of Financial Activities
for the Year Ended 31st December 2024**

INCOME AND ENDOWMENTS

	<u>31.12.24</u>	<u>31.12.23</u>
	£	£
Donations and Legacies		
Legacies	-	-
Donations	1,700	1,419
Tax refunds	8,420	9,623
Collections	36,886	36,884
Special collections	1,476	1,793
	<u>48,481</u>	<u>49,719</u>
Fundraising Activities (inc Trading)		
Christmas trees weekend	35,304	41,932
Other	-	951
	<u>35,304</u>	<u>42,883</u>
Investment income		
Deposit account interest	4,252	3,643
Income from charitable activities		
Parochial Fees	6,214	3,730
Hire of Church Centre	4,108	3,503
Other	94	8,132
	<u>10,416</u>	<u>15,365</u>
Total income and endowments	<u>98,453</u>	<u>111,610</u>

EXPENDITURE

Expenditure on raising funds

Christmas trees & other expenses	19,325	20,191
Corporation Tax	-	-
	<u>19,325</u>	<u>20,191</u>

Charitable activities

Parish share request paid to Diocese	26,382	30,024
Clergy and Team expenses	6,746	6,746
Utilities	5,683	5,434
Printing, stationery & publications	342	125
Centre Manager's fee	1,260	105
Insurance	4,966	4,412
Piano Tuning	79	150
Bank charges	351	325
Cleaning	1,851	1,890
Administration	9,303	6,441
Burbage News	1,438	1,138
Repairs & maintenance	11,599	24,098
Special collections	1,496	1,819
Other	-	2,274
Carried forward	<u>71,495</u>	<u>84,981</u>

Detailed Statement of Financial Activities
continued

	<u>31.12.24</u>	<u>31.12.23</u>
	£	£
Charitable activities		
Brought forward	71,495	84,981
Community donations	4,200	3,000
Accountancy	890	861
	<u>76,585</u>	<u>88,842</u>
Total resources expended	<u>95,910</u>	<u>109,033</u>
Net income/(expenditure)	<u><u>2,543</u></u>	<u><u>2,577</u></u>

Accounts

**Annual Report and Unaudited Financial Statements for the
Year Ended 31st December 2023**

for

**The Parochial Church Council of the Ecclesiastical Parish
of All Saints Burbage in the Diocese of Salisbury**

Charity No. 1131570

Bew & Co Limited
Chartered Accountants
130 High Street
Marlborough
Wiltshire
SN8 1LZ

The Parochial Church Council of the Ecclesiastical Parish of All Saints Burbage in the Diocese of Salisbury- Charity No. 1131570

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for the Year Ended 31st December 2023**

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ALL SAINTS' CHURCH BURBAGE

Annual Report and Unaudited Accounts of The Parochial Church Council of the Ecclesiastical Parish of All Saints Burbage in the Diocese of Salisbury

For the Year Ended 31st December 2023

Charity No. 1131570

Administrative Information

All Saints' Church is situated in Eastcourt, Burbage. It is part of the Diocese of Salisbury within the Church of England.

The Parochial Church Council (PCC) is a registered charity - Charity No.1131570 - having been registered with the Charity Commission in September 2009, as required by the Charities Act. The PCC had previously enjoyed charitable status but had been excepted from formal registration.

The public address of the PCC is The Church Centre, Eastcourt, Burbage, Marlborough, Wiltshire SN8 3AG.

PCC members, who have served from 1st January 2023 until this report was approved are:

Incumbent Clergy	Rev. Michael McHugh Rev. Dr. Colin Heber-Percy Rev. Jo Reid	Chairman
Churchwardens	Mrs Julie Gordon Mrs Lucy Handley	
Representatives on Deanery Synod	Mr Christopher Davis Mrs Marguerite Seaward Miss Teresa Williams	
Elected Members	Mrs Nicola Allen Mr George Gordon Mr Christopher Gray Mrs Joy Guy Mrs Janet Hartwell Mrs Thelma Henderson Mrs Joyce Kennington	(Until APCM 19 April 2023) Hon. Treasurer

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.

The PCC members are responsible for making decisions on all matters of general concern and importance to the parish, including deciding on how the funds of the PCC are to be spent. PCC members act as trustees (within the meaning of the Charities Act).

Risks

The trustees have a duty to identify and review risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Aim and Purposes

The PCC has the responsibility of co-operating with the Incumbent in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical. It also has maintenance responsibilities for All Saints' Church. Additionally, it owns and operates the Church Centre, situated opposite the Church in Eastcourt, Burbage.

Meetings

Meetings of the PCC were convened on 6 occasions during the year. The Annual Parochial Church Meeting (APCM) was held on 19 April 2023. The Parish Administrator, Mrs Glenda Pearce, acted as Minutes Secretary.

Objectives and Activities

The PCC is committed to enabling as many people as possible to worship at All Saints' Church and to become part of our parish community. Our services and worship, which all are welcome to attend, put faith into practice through prayer and scripture, music and sacrament.

When planning our activities for the year, the Incumbent and the PCC have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

In particular, we set out to provide:

- Regular worship open to all
- Sacred space for personal prayer and contemplation
- Pastoral work, including visiting the sick and the bereaved
- Teaching of Christianity through sermons, courses and small groups
- The taking of religious assemblies at the local school
- The promotion of Christianity through the staging of events and meetings and the distribution of literature
- The promotion of the whole mission of the Church through the provision of activities for senior citizens, parents and toddlers and other special needs groups
- Support to other charities in the UK and overseas.

To facilitate this work, it is important to maintain the fabric of the Church and the Church Centre.

Achievements and Performance

Clergy

Rev.Dr.Colin Heber-Percy continued as Team Vicar on a part-time basis, and, with Covid-19 ("Covid") restrictions removed, was able to lead Services in Church on a regular basis, with one service each month being lay-led.

Church Attendance

The review of the Church Electoral Roll undertaken in 2023 showed that there were 96 on the Roll, of whom 13 were not resident within the Parish. The Electoral Roll is currently being reviewed and the results will be reported at the APCM to be held on 24 April.

Services were well attended, and, post-Covid, again developed a regular congregation.

Regular Worship

Regular services in Church were supplemented by weekly reflections sent by email from members of the Pewsey Deanery Team. Services of Morning and Evening Prayer (Monday – Thursday) also took place by Zoom and were highly regarded by participants.

Harvest Festival in the Autumn was well-supported with many gifts of produce being donated to the Salisbury Women's Refuge.

At Christmas, it was possible to hold a full programme of Services in Church. A Christingle Service was held on the Sunday morning of the Christmas Tree Weekend and proved to be extremely popular. A Crib Service was held on Christmas Eve and was again well-supported with many gifts being brought for distribution to Salisbury Women's Refuge. The main Christmas Service was held on Christmas Day. A well-attended candle-lit Carol Service was held on 17 December and this benefitted from the presence of an excellent choir.

We held our much loved Café Church in the Village Hall on three occasions during the year with the Team holding a Café Church service in Burbage in July. We propose to hold Café Church once each quarter in 2024, the first being held on Mothering Sunday.

It was again possible to hold a monthly midweek meeting in Church and, as usual, these proved to be extremely popular with the number of attendees continuing to increase.

Review of the Year

Although Covid only affected life to a limited extent during 2023, we continued to maintain our Helpdesk service on behalf of the village.

Before Covid, the Church was very active, with many established groups and initiatives, and a number of these recommenced with the removal of restrictions on meetings.

Coffee & Cake – building links within the community to support *Farm Africa* – recommenced its monthly meetings in October 2021 and continued to donate proceeds to *Farm Africa*.

Fill the Gap – providing, free of charge, a warm space, hot soup, a roll and a hot drink- resumed for two hours each Tuesday from October 2022, initially with support from the Parish Council and the Diocese’s Warm Spaces Fund. From April 2023, this initiative continued as a Church-only project with net proceeds from donations being sent to *Trussell Trust*.

Men’s Group – spent a weekend away in late April.

Children – The Big Blue Bus was again supported financially by the Parish Council, providing a facility for teenage children on one evening each month. Numbers attending increased as word got around. The Children’s Team continued to examine ideas for reaching children in the Village. A holiday club for children of Primary School age was held in the Autumn half-term and was a great success. Further holiday clubs are to be held in 2024. *Story Time and Chat* for toddlers and carers has started and it is hoped that attendance will increase over time. The engagement of children remains a challenge and a priority.

The Home Groups have been reshaped with two evening groups and one in the afternoon; numbers attending have increased. Lay-led Services continued to be part of our regular Service pattern with an enthusiastic team of lay volunteers.

We continued to support *Canal Breaks for Special Children*, which offers children with physical or learning difficulties a trip on a narrow boat on the Kennet and Avon Canal. Unfortunately, at the request of the local School, the *Open the Book* initiative has come to an end. However, the school continues to visit the Church on occasions to explore the building and for school services. Our link with the School helps in building links with families

“Burbage News”, a monthly magazine covering many of the Village Associations and activities and delivered free of charge to all households, recommenced regular publication. The Church provided content for the magazine. The Church Centre continued to be a facility appreciated by the community, although usage may not yet have reached pre-Covid levels.

Following the invasion of Ukraine by Russia, some Ukraine families were housed locally. Members of the Church were at the forefront of an initiative to teach them English. In the year the refugees moved from the immediate area, some returning to their homeland.

Work to construct and install the new refreshment area at the rear of the Church was undertaken during the year and paid for with the aid of a grant from Wiltshire Historic Churches Trust, personal donations, the proceeds of a concert and car boot sale and a refund of VAT, in addition to an earlier donation from the Mercers’ Company. A replacement hedge between the churchyard and Church Green was planted and started to become established. An element of vandalism occurred to the South porch but this was quickly repaired with the aid of our insurance cover.

During the year further work was undertaken in updating risk assessments and carrying out any necessary physical improvements.

For Lent 2023, we enjoyed a series of well-attended talks in Burbage Village Hall given by Bishop Andrew, Brother Sam and Sarah Musgrave under the title “Dealing with Stress”. In 2024, a series of three talks is to be held at the same venue under the title “Listening to God” and to be given by Canon Gerald Osborne, Rev.Dr. Colin Heber-Percy and Rev. Stephen Skinner.

In May, we celebrated the Coronation of HM King Charles III with a special Service. In the late summer and autumn, a series of talks entitled “Christianity Explored” took place in the Church Centre. Subsequently four young people, two from this parish and two others from within the wider Deanery, were Confirmed.

The Christmas Tree Sale and Market was again very successful, and, before tax and grants to local Organisations, raised in excess of £21,000. Grants totalling £2,900 were made to local Organisations. We are most grateful to the many volunteers from outside the Church community for their help in running this popular village event.

The Year Ahead

We eagerly look forward to continuing to work with our Team Vicar to develop a shared vision for the future. Among the matters for consideration are those set out below:

- to continue to explore how we can develop our ministry and mission work with the 10-18 age group, seeking to identify someone to lead and co-ordinate our work in this area, and to find ways of engaging with families and the younger children.
- to continue with and develop initiatives already running in the Church and to build up the Body of Christ.
- to develop, nurture and utilise the talented Lay Ministry Team to a greater degree than at present.
- to continue with our policy of making grants for the benefit of local Organisations from the profits from the Christmas Tree Sale and Market.
- to keep under review our policy for making grants to other charities. It is likely that, in future, any grants will be reliant upon special collections.
- to build upon the improvements we have made to our safeguarding and safer recruiting policies. Eileen Devenish continues as the Safeguarding/Safer Recruiting representative for Burbage, along with Sarah Scott.

The following pattern of services is currently in operation:

1 st Sunday – 6pm - Evening Prayer	2 nd Sunday – 11am - Holy Communion
3 rd Sunday – 11am - Family Worship (Lay Led)	4 th Sunday – 11am - Family Communion

As mentioned earlier, the new refreshment area has been completed, but work to the organ has yet to be advanced.

The Team Rector is to retire later in the year and the Diocese is to be pressed to ensure that the needs of the Team are met during any vacancy.

Financial Review

Total receipts on unrestricted funds were £76,590 and are detailed in the Financial Statements. Income from collections was slightly lower than that in 2022 at £36,884, a reduction of about £3,000. The Christmas Tree Sale and Market again took place in December, and, before tax and grants to local Organisations, raised in excess of £21,000. Expenditure on charitable activities amounted to £88,842. Included in this sum is £30,024 paid to the Diocese in respect of the Parish Share, and £3,000 as giving to various Organisations, including £2,900 to local Organisations.

The trend over recent years has been for annual expenditure to exceed income and consequently the need for the regular use of reserves. The use of reserves in this way is unsustainable. Parish Share is the largest item of expenditure and the PCC has decided that, to maintain our reserves, the amount paid on Share will be limited to the amount we can afford without the use of reserves. In 2023, this has meant the payment to the Diocese of £30,024 against a Share request of £51,729. Originally, the proceeds of the Christmas Tree Sale and Market were credited to the Maintenance Fund and have only been credited to Unrestricted Funds in recent years. In light of anticipated demands on Restricted Funds, particularly for maintenance works, the PCC has decided that, from 2023, the net proceeds, after tax and grants to local Organisations, should generally be credited to Restricted Funds. Overall, in the year, income largely covered expenditure.

Our primary responsibility is to ensure the sustainability of the Church into the future. With inflation remaining high, the decision of the PCC to limit the use of reserves and the allocation of proceeds from the Christmas Tree Weekend to Restricted Funds, the resources available to pay Parish Share are likely to continue to decrease while our Share allocation continues to increase. It is difficult to understand the current apportionment of Share to this Parish.

Reserves Policy

When Parish Share was paid in full in January, a substantial proportion of the PCC’s expenditure from unrestricted funds took place in the early part of the year. Subject to unexpected items, expenditure is now more evenly spread over the whole financial year. In terms of cash flow, Gift Aid recovery normally occurs in May and the proceeds of the Christmas Tree Sale and Market are not available until early December. These proceeds cannot be estimated with any certainty and, as shown in 2020, are susceptible to catastrophic events like the Covid pandemic. It is therefore our policy to maintain sufficient reserves to cover known cash flow issues and to ensure that we can always cover our legal liabilities even if we suffer a substantial reduction in income, particularly from the Christmas Tree Sale and Market. We will generally seek to avoid the use of reserves in meeting day to day expenditure.

It is our policy to invest the major part of our fund balances with the CBF Church of England Deposit Fund, although in the light of previous instability in the savings market, a prudent amount is retained in a deposit account with Lloyds Bank plc.

Approved by the PCC on 27 March 2024 and signed on their behalf by Colin Heber-Percy, Chairman.

.....

**Statement of Financial Activities
for the Year Ended 31st December 2023**

	Notes	Unrestricted funds £	Restricted funds £	31.12.23 Total funds £	31.12.22 Total funds £
INCOME AND ENDOWMENTS					
Donations and Legacies		48,251	1,468	49,719	52,408
Fundraising activities (inc. trading)	2	17,228	25,655	42,883	40,305
Investment income	3	1,952	1,691	3,643	991
Income from charitable activities					
Hire of Church Centre		3,503	-	3,503	1,841
Parish weekend		-	-	-	-
Parochial fees		3,730	-	3,730	1,531
Other		<u>1,926</u>	<u>6,206</u>	<u>8,132</u>	<u>918</u>
Total income and endowments		76,590	35,020	111,610	97,994
EXPENDITURE					
Costs of generating funds					
Expenditure on Raising funds		8,295	11,896	20,191	20,004
Corporation Tax		2,794		2,794	2,619
Expenditure on Charitable activities					
Share		30,024	-	30,024	41,150
Parish weekend		-	-	-	
Church running expenses	5,6	25,916	23,156	49,072	25,939
Clergy and Team expenses	5	6,746	-	6,746	6,408
Planned giving	4,	<u>3,000</u>	<u>-</u>	<u>3,000</u>	<u>2,800</u>
Total expenditure		76,775	35,052	111,827	98,920
<hr/>					
NET INCOME (EXPENDITURE)		(185)	(32)	(217)	(926)
<hr/>					
TOTAL FUNDS BROUGHT FORWARD		<u>676,340</u>	<u>57,419</u>	<u>733,759</u>	<u>734,685</u>
<hr/>					
TOTAL FUNDS CARRIED FORWARD		<u>676,155</u>	<u>57,387</u>	<u>733,542</u>	<u>733,759</u>

Balance Sheet
At 31st December 2023

	Notes	Unrestricted funds £	Restricted funds £	31.12.23 Total funds £	31.12.22 Total funds £
FIXED ASSETS					
Tangible assets	8	610,000	-	610,000	610,000
CURRENT ASSETS					
Debtors	9	11,007	194	11,201	10,401
Cash at bank and in hand	,	<u>59,530</u>	<u>57,193</u>	<u>116,723</u>	<u>130,709</u>
		70,537	57,387	127,924	141,110
CREDITORS					
Amounts falling due within one year	10	(4,382)	(-)	(4,382)	(17,351)
		<u>66,155</u>	<u>57,387</u>	<u>123,542</u>	<u>123,759</u>
NET CURRENT ASSETS					
		<u>66,155</u>	<u>57,387</u>	<u>123,542</u>	<u>123,759</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>676,155</u>	<u>57,387</u>	<u>733,542</u>	<u>733,759</u>
NET ASSETS					
		<u><u>676,155</u></u>	<u><u>57,387</u></u>	<u><u>733,542</u></u>	<u><u>733,759</u></u>
FUNDS					
	11			676,155	676,340
Unrestricted funds				<u>57,387</u>	<u>57,419</u>
Restricted funds				<u>733,542</u>	<u>733,759</u>
TOTAL FUNDS					
				<u><u>733,542</u></u>	<u><u>733,759</u></u>

The financial statements were approved by the Board of Trustees on 27 March 2024 and were signed on its behalf by:

Colin Heber-Percy - Trustee

Chris Gray - Trustee

**Notes to the Financial Statements
for the Year Ended 31st December 2023**

1. ACCOUNTING POLICIES

Basis of Preparation

The PCC is a public benefit entity within the meaning of FRS 102. 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” together with FRS 102 (2016) as the applicable accounting standards and the 2016 version of the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP(FRS 102))

The financial statements have been prepared under the historical cost convention.

Income and Endowments

Incoming resources are included on the Statement of Financial Activities (SOFA) when:

- a) The PCC becomes legally entitled to use the income; and
- b) The inflow of economic benefit is probable; and
- c) The monetary value can be measured with sufficient reliability.

Liability Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to that category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants payable without performance conditions

Grants payable are recognised in the accounts when a commitment has been made externally and there are no pre-conditions still to be met for entitlement to the grant which remain within the control of the PCC.

Volunteer help

The value of any volunteer help received is not included in the financial statements but is described in the Trustees’ Annual Report.

Consecrated and benefice property

This property is not included in the financial statements since it is excluded from the definition of “charity” by Section 10(2)(a) and (c) of the Charities Act 2011.

Tangible fixed assets

These are capitalised if they can be used for more than one year and cost at least £1,000. They are valued at cost or else, for gifts-in-kind, at a reasonable estimate of their open market value on receipt.

Depreciation is calculated to write off the capitalized cost of fixed assets less their currently anticipated residual fair value over their estimated useful lives as follows:

Land	Nil
Buildings*	Nil
Fixtures & Fittings	20 years
Computers	3 years

*No depreciation is provided on buildings as the currently estimated residual value of the properties is not less than their carrying value and the remaining useful life of these assets currently exceeds 50 years, so that any depreciation charges would be immaterial.

An impairment review is carried out at each year-end and any resultant loss identified included in expenditure for the year.

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2023**

Taxation

The PCC is exempt from tax on its charitable activities. Corporation Tax is payable on profits made on trading activities in accounting periods where the income from these activities exceeds 25% of total income.

Gift Aid Tax Claims

A reclaim of tax is made on collections and donations received under the Gift Aid Scheme. The receipt is included in the SOFA at the same time as the donation to which they relate.

Unrestricted funds

These represent the remaining income funds of the PCC that are available for spending in accordance with the charitable objectives at the discretion of the Trustees. These funds include amounts designated by the PCC for the purchase of an asset or for spending on a specific project.

Restricted funds

These funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Details of funds held and the restrictions provided are shown in the notes to the financial statements.

2. FUNDRAISING ACTIVITIES (inc Trading)

	31.12.23	31.12.22
	£	£
Christmas trees weekend	41,932	40,305
Other	951	-
	<u>42,883</u>	<u>40,305</u>

3. INVESTMENT INCOME

	31.12.23	31.12.22
	£	£
Deposit account interest	<u>3,643</u>	<u>991</u>

4. GRANTS PAYABLE

	31.12.23	31.12.22
	£	£
Planned giving	<u>3,000</u>	<u>2,800</u>

In the year ended 31st December 2023, £3,000 in total was donated to the following Organisations:

Burbage Primary School PTA	St.Timothy Foundation
Burbage Village Hall and Recreation Grounds	Canal Breaks for Special Children
CIO	
Savernake Forest Scout Group	
Burbage Surgery Donations Fund	

The PCC will determine the amounts to be paid to Organisations in 2024.

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2023**

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2023 nor for the year ended 31st December 2022.

Trustees' Expenses

There were no trustees' expenses paid for the year ended 31st December 2023 nor for the year ended 31st December 2022.

Clergy expenses are paid to clergy by virtue of their office and not in relation to their role as Trustees.

6 STAFF COSTS

	31.12.23	31.12.22
	£	£
Wages and salaries	5,382	4,914
Social security costs	<u>-</u>	<u>-</u>
	<u>5,382</u>	<u>4,914</u>
 Average number of employees	 <u>1</u>	 <u>1</u>

7. RELATED PARTIES

None

8. TANGIBLE FIXED ASSETS

	Church Centre £
COST	
At 1st January and 31 st December 2023	<u>610,000</u>

The Church Centre is an asset of the PCC. The amount of £610,000 is its insurance reinstatement value. Under the FRS 102 transitional provisions this value is deemed to be the cost of the asset. The PCC also own a small piece of land adjoining the churchyard. This land is considered by the Trustees to have a nominal value only under existing circumstances. The Church building is not owned by the PCC although it is responsible for its upkeep.

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23	31.12.22
	£	£
Prepayments and Debtors	2,259	959
Tax Refund	<u>8,942</u>	<u>9,442</u>
	<u>11,201</u>	<u>10,401</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23	31.12.22
	£	£
Accruals	1,588	14,732
Corporation Tax	<u>2,794</u>	<u>2,619</u>
	<u>4,382</u>	<u>17,351</u>

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2023**

11. MOVEMENT IN FUNDS

	At 1.1.23	Net movement in funds	At 31.12.23
	£	£	£
Unrestricted funds			
General fund	676,340	(185)	676,155
Restricted funds			
Maintenance fund	48,229	3,048	51,277
Bell fund	1,099	33	1,132
East window fund	108	3	111
Children's festival fund	27	1	28
Organ fund	4,310	129	4,439
Churchyard fund	389	11	400
Refreshment area fund	3,257	(3,257)	-
	<u>57,419</u>	<u>(32)</u>	<u>57,387</u>
TOTAL FUNDS	<u>733,759</u>	<u>(217)</u>	<u>733,542</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Unrealised Gain £	Movement in funds £
Unrestricted funds				
General fund	76,590	(76,775)	-	(185)
Restricted funds				
Maintenance fund	20,753	(17,705)		3,048
Bell fund	33	-		33
East window fund	3	-		3
Children's festival fund	1	-		1
Organ fund	129	-		129
Churchyard fund	11	-		11
Refreshment area fund	<u>14,090</u>	<u>(17,347)</u>		<u>(3,257)</u>
	<u>35,020</u>	<u>(35,052)</u>		<u>(32)</u>
TOTAL FUNDS	<u>111,610</u>	<u>(111,827)</u>	<u>-</u>	<u>(217)</u>

**Independent Examiner's Report to the Trustees of
The Parochial Church Council of the Ecclesiastical Parish of All Saints Burbage in the
Diocese of Salisbury – Charity No. 1131570**

I report on the accounts for the year ended 31st December 2023 set out on pages 5 to 10.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under Section 144 of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

It is my responsibility to:

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

Basis of the independent examiner's report

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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with Section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 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.

B K Froud FCA
Bew & Co Limited
Chartered Accountants
130 High Street
Marlborough
Wiltshire
SN8 1LZ

28 March 2024

**Detailed Statement of Financial Activities
for the Year Ended 31st December 2023**

	31.12.23 £	31.12.22 £
INCOME AND ENDOWMENTS		
Donations and Legacies		
Legacies	-	-
Donations	1,419	1,149
Tax refunds	9,623	9,835
Collections	36,884	39,970
Special collections	1,793	1,454
	<u>49,719</u>	<u>52,408</u>
Fundraising Activities (inc. Trading)		
Christmas trees weekend	41,932	40,305
Other	951	-
	<u>42,883</u>	<u>40,305</u>
Investment income		
Deposit account interest	3,643	991
Income from charitable activities		
Parochial Fees	3,730	1,531
Hire of Church Centre	3,503	1,841
Parish Weekend	-	-
Other	8,132	918
	<u>15,365</u>	<u>4,290</u>
Total income and endowments	<u>111,610</u>	<u>97,994</u>
EXPENDITURE		
Expenditure on raising funds		
Christmas trees & other expenses	20,191	20,004
Corporation Tax	2,794	2,619
	<u>22,985</u>	<u>22,623</u>
Charitable activities		
Parish share paid to Diocese	30,024	41,150
Clergy and Team expenses	6,746	6,408
Utilities	5,434	4,431
Printing, stationery & books	125	217
Centre Manager's fee	105	30
Insurance	4,412	4,118
Tuning	150	378
Bank charges	325	282
Cleaning	1,890	1,802
Administration	6,441	5,994
Burbage News	1,138	650
Repairs & maintenance	24,098	4,382
Special collections	1,819	1,454
Parish weekend	-	-
Other	2,274	1,409
Carried forward	84,981	72,705

Detailed Statement of Financial Activities 2023

	31.12.23	31.12.22
	£	£
Charitable activities		
Brought forward	84,981	72,705
Grants to institutions	3,000	2,800
Accountancy	861	792
	<u>88,842</u>	<u>76,297</u>
Total resources expended	<u>111,827</u>	<u>98,920</u>
	<u> </u>	<u> </u>
Net income/(expenditure)	<u><u>(217)</u></u>	<u><u>(926)</u></u>

Accounts

**Annual Report and Unaudited Financial Statements for the
Year Ended 31st December 2022**

for

**The Parochial Church Council of the Ecclesiastical Parish
of All Saints Burbage in the Diocese of Salisbury**

Charity No. 1131570

Bew & Co Limited
Chartered Accountants
130 High Street
Marlborough
Wiltshire
SN8 1LZ

The Parochial Church Council of the Ecclesiastical Parish of All Saints Burbage in the Diocese of Salisbury- Charity No. 1131570

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for the Year Ended 31st December 2022**

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ALL SAINTS' CHURCH BURBAGE

Annual Report and Unaudited Accounts of The Parochial Church Council of the Ecclesiastical Parish of All Saints Burbage in the Diocese of Salisbury

For the Year Ended 31st December 2022

Charity No. 1131570

Administrative Information

All Saints' Church is situated in Eastcourt, Burbage. It is part of the Diocese of Salisbury within the Church of England.

The Parochial Church Council (PCC) is a registered charity - Charity No.1131570 - having been registered with the Charity Commission in September 2009, as required by the Charities Act. The PCC had previously enjoyed charitable status but had been excepted from formal registration.

The public address of the PCC is The Church Centre, Eastcourt, Burbage, Marlborough, Wiltshire SN8 3AG.

PCC members, who have served from 1st January 2022 until this report was approved are:

Incumbent Clergy	Rev. Michael McHugh Rev. Dr. Colin Heber-Percy Rev. Jo Reid	Chairman
Churchwardens	Mr Peter Devenish Mrs Julie Gordon Mrs Lucy Handley	(Until 29 June 2022) (From 29 June 2022)
Representatives on Deanery Synod	Mr Christopher Davis Mrs Marguerite Seaward Miss Teresa Williams	
Elected Members	Mrs Nicola Allen Mr George Gordon Mr Christopher Gray Mrs Joy Guy Mrs Janet Hartwell Mrs Thelma Henderson Mrs Joyce Kennington	Hon. Treasurer (From APCM 27 April 2022)

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.

The PCC members are responsible for making decisions on all matters of general concern and importance to the parish, including deciding on how the funds of the PCC are to be spent. PCC members act as trustees (within the meaning of the Charities Act).

Risks

The trustees have a duty to identify and review risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Aim and Purposes

The PCC has the responsibility of co-operating with the Incumbent in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical. It also has maintenance responsibilities for All Saints' Church. Additionally, it owns and operates the Church Centre, situated opposite the Church in Eastcourt, Burbage.

Meetings

Meetings of the PCC were convened on 6 occasions during the year. The Annual Parochial Church Meeting (APCM) was held on 27 April 2022. The Parish Administrator, Mrs Glenda Pearce, acted as Minutes Secretary.

Objectives and Activities

The PCC is committed to enabling as many people as possible to worship at All Saints' Church and to become part of our parish community. Our services and worship, which all are welcome to attend, put faith into practice through prayer and scripture, music and sacrament.

When planning our activities for the year, the Incumbent and the PCC have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

In particular, we set out to provide:

- Regular worship open to all
- Sacred space for personal prayer and contemplation
- Pastoral work, including visiting the sick and the bereaved
- Teaching of Christianity through sermons, courses and small groups
- The taking of religious assemblies at the local school
- The promotion of Christianity through the staging of events and meetings and the distribution of literature
- The promotion of the whole mission of the Church through the provision of activities for senior citizens, parents and toddlers and other special needs groups
- Support to other charities in the UK and overseas.

To facilitate this work, it is important to maintain the fabric of the Church and the Church Centre.

Achievements and Performance

Clergy

Rev.Dr.Colin Heber-Percy continued as Team Vicar on a part-time basis, and, with Covid-19 ("Covid") restrictions removed, was again able to lead Services in Church.

Church Attendance

The review of the Church Electoral Roll undertaken in 2022 showed that there were 97 on the Roll, of whom 14 were not resident within the Parish. The Electoral Roll is currently being reviewed and the results will be reported at the APCM to be held on 19 April.

Services were well attended although Covid continued to affect members of the congregation.

Regular Worship

Regular services in Church were supplemented by weekly reflections sent by email from members of the Pewsey Deanery Team. Services of Morning and Evening Prayer (Monday – Thursday) also took place by Zoom and were highly regarded by participants.

At Christmas, it was possible to hold a full programme of Services in Church, although, unfortunately the Team Vicar succumbed to Covid in the last days leading up to Christmas. As a result, the popular Crib Service was led by the Churchwardens and the Christmas Day service became a lay-led service of Morning Prayer. Midnight Communion on Christmas Eve was led by Rev. Rob Grist. A Christingle Service was held in Church in November and a well-attended candle-lit Carol Service was held on 18 December.

We held our much loved Café Church in the Village Hall on Mothering Sunday (27 March) and another in the Autumn. We propose to hold Café Church on 4 occasions in 2023, the first being on Mothering Sunday (19 March).

From February 2022, it was possible to recommence the monthly midweek meetings in Church and, as usual, these proved to be extremely popular.

Review of the Year

While Covid continued to affect life during 2022, albeit at a reduced level, we continued to maintain our Helpdesk service, working with the Parish Council.

The Church is usually very active with many established groups and initiatives, including:

Coffee & Cake – building links within the community to support *Farm Africa*..

Men's and Ladies' Groups

The children's team has been looking at ideas to reach children in the village. Reaching the children and young families remains a challenge and a priority. The Parish Council has again supported the "*Big Blue Bus*", providing a facility for teenage children on one evening each month. Numbers attending have been increasing

All the above Groups were significantly affected by Covid but *Coffee & Cake* relaunched its monthly meetings in October 2021. It is hoped that all Groups will soon be able to recommence regular activities. God willing, a *Men's Weekend* will take place in late April.

Two Prayer Groups and three Home Groups continued to exist and, although they continued to function remotely during Covid, they are now again reconvening in person. Lay-led Services continued to be part of our regular Service pattern with an enthusiastic team of lay volunteers.

We continued to support *Canal Breaks for Special Children*, which offers children with physical or learning difficulties a trip on a narrow boat on the Kennet and Avon Canal. For many years a team from the Church have gone into the Village Primary School once each month to present "Open the Book", promoting the Bible outside the context of the Church. Unfortunately, on the initiative of the School, this initiative has come to an end. However, the school continues to visit the Church on occasions to explore the building and for school services. Our link with the School helps in building links with families. During the year, Seymour Court, which provided housing for more elderly village residents, closed permanently thus bringing to an end its involvement with the Church.

"Burbage News", a monthly magazine covering many of the Village Associations and activities and delivered free of charge to all households, recommenced regular publication, albeit under the control of a new editor. The Church provided content for the magazine. The Church Centre continued to be a facility well used by the community once Covid restrictions were lifted.

February 2022 marked the invasion by Russia of Ukraine resulting in the housing locally of some Ukrainian refugees. Members of the Church have been at the forefront of an initiative to teach English to the refugees. As a result of sanctions imposed on Russia by the UK and other nations, there was a rapid rise in inflation, particularly in the cost of food and domestic energy. To ensure that local people, and particularly the vulnerable, had a regular warm space to visit, the Church, in collaboration with the Parish Council, and with some financial support from the Parish Council and the Diocese's Warm Spaces Fund, resumed the "*Fill the Gap*" initiative, providing free of charge a warm space, hot soup, a roll and a hot drink for 2 hours each Tuesday commencing in October 2022 and running until the end of March 2023. Net proceeds from any donations made by participants are being sent to Trussell Trust.

During the year work was undertaken in updating risk assessments and carrying out any necessary physical improvements.

For Lent 2022, we enjoyed a series of weekly Zoom presentations given by Rev.Dr. Joanna Collicutt of the University of Oxford, entitled "So longeth my soul": Christian Spirituality at a time of loss. In 2023 there is to be a series of presentations in the Village Hall entitled "Dealing with Stress" to be given by Bishop Andrew, Brother Sam and Sarah Musgrave.

In June, we celebrated the Platinum Jubilee of HM the Queen with a special Service followed by a BBQ on the Church Green. Both were well attended. In November, we participated in the Tear Fund Big Quiz. This proved to be very popular and raised £225 for the charity on the night.

The Christmas Tree Sale and Market was again very successful, and, before tax and grants to local Organisations, raised in excess of £20,000. Grants totalling £2,800 were made to local Organisations. We are most grateful to the many volunteers from outside the Church community for their help in running this popular village event and to Good Companions who sponsored the large Christmas Tree on the Church Green.

The Year Ahead

We eagerly look forward to working with our Team Vicar to develop a shared vision for the future. Among the matters for consideration are those set out below:

- to continue to explore how we can develop our ministry and mission work with the 10-18 age group, seeking to identify someone to lead and co-ordinate our work in this area, and to find ways of engaging with families and the younger children.
- to continue with and develop initiatives already running in the Church and to build up the Body of Christ.
- to develop, nurture and utilise the talented Lay Ministry Team to a greater degree than at present.
- to continue with our policy of making grants for the benefit of local Organisations from the profits from the Christmas Tree Sale and Market.
- to keep under review our policy for making grants to other charities. It is likely that, in future, any grants will be reliant upon special collections.
- to build upon the improvements we have made to our safeguarding and safer recruiting policies. Eileen Devenish continues as the Safeguarding/Safer Recruiting representative for Burbage, along with Sarah Scott. A well attended Safeguarding course was held in the Church Centre on 25 September 2021.

Works to repair damage to some of the south-facing windows in the Church are outstanding. Improvements to the refreshment area are progressing and we anticipate receiving tenders for the work shortly. Replanting of a hedge between the Churchyard and the Church Green is to take place when weather conditions are favourable. Work to the organ has still to be advanced.

The following pattern of services is currently in operation:

1 st Sunday – 6pm - Evening Prayer	2 nd Sunday – 11am - Holy Communion
3 rd Sunday – 11am - Family Worship (Lay Led)	4 th Sunday – 11am - Family Communion

Financial Review

Total receipts on unrestricted funds were £97,256 and are detailed in the Financial Statements. Income from collections was slightly lower than that in 2021 at £39,970, although a Stewardship Campaign was launched in February 2022. The Christmas Tree Sale and Market again took place in December, and, before tax and grants to local Organisations, raised in excess of £20,000.

Expenditure on charitable activities amounted to £76,297. Included in this sum is £41,150 paid to the Diocese in respect of the Parish Share, and £2,800 as giving to various local Organisations.

The trend over recent years has been for annual expenditure to exceed income and consequently the need for the regular use of reserves. The use of reserves in this way is unsustainable. Parish Share is the largest item of expenditure and the PCC has decided that, to maintain our reserves, the amount paid on Share will be limited to the amount we can afford without the use of reserves. In 2022, this has meant the payment to the Diocese of £41,150 against a Share request of £50,222. Overall, in the year, expenditure exceeded income by £926 largely on account of expenditure of £2,052 from the Refreshment Area Fund to pay for professional fees incurred on the Refreshment Area Project.

Our primary responsibility is to ensure the sustainability of the Church into the future. With inflation increasing, and the decision of the PCC to limit the use of reserves, the resources available to pay Parish Share are likely to decrease. We will keep under review the proportion of the net proceeds from the Christmas Tree event to be credited to Unrestricted Funds.

Expenditure is anticipated in 2023 on improvements to the refreshment area in the Church. Expenditure will also be required in the medium term on items including the Organ and the East Window.

Reserves Policy

When Parish Share was paid in full in January, a substantial proportion of the PCC's expenditure from unrestricted funds took place in the early part of the year. Subject to unexpected items, expenditure is now more evenly spread over the whole financial year. In terms of cash flow, Gift Aid recovery normally occurs in May and the proceeds of the Christmas Tree Sale and Market are not available until early December. These proceeds cannot be estimated with any certainty and, as shown in 2020, are susceptible to catastrophic events like the Covid pandemic. It is therefore our policy to maintain sufficient reserves to cover known cash flow issues and to ensure that we can always cover our legal liabilities even if we suffer a substantial reduction in income, particularly from the Christmas Tree Sale and Market. We will generally seek to avoid the use of reserves in meeting day to day expenditure.

It is our policy to invest the major part of our fund balances with the CBF Church of England Deposit Fund, although in the light of previous instability in the savings market, a prudent amount is retained in a deposit account with Lloyds Bank plc.

Approved by the PCC on 23 March 2023 and signed on their behalf by Colin Heber-Percy, Chairman.

.....

**Statement of Financial Activities
for the Year Ended 31st December 2022**

	Notes	Unrestricted funds £	Restricted funds £	31.12.22 Total funds £	31.12.21 Total funds £
INCOME AND ENDOWMENTS					
Donations and Legacies		52,133	275	52,408	58,233
Fundraising activities (inc. trading)	2	40,305	-	40,305	32,062
Investment income	3	528	463	991	40
Income from charitable activities					
Hire of Church Centre		1,841	-	1,841	1,627
Parish weekend		-	-	-	-
Parochial fees		1,531	-	1,531	2,456
Other		918	-	918	469
Total income and endowments		<u>97,256</u>	<u>738</u>	<u>97,994</u>	<u>94,887</u>
EXPENDITURE					
Costs of generating funds					
Expenditure on Raising funds		20,004	-	20,004	13,623
Corporation Tax		2,619	-	2,619	1,449
Expenditure on Charitable activities					
Share		41,150	-	41,150	47,591
Parish weekend		-	-	-	-
Church running expenses	5,6	23,887	2,052	25,939	22,925
Clergy and Team expenses	5	6,408	-	6,408	6,408
Planned giving	4,7	2,800	-	2,800	2,100
Total expenditure		<u>96,868</u>	<u>2,052</u>	<u>98,920</u>	<u>94,096</u>
NET INCOME (EXPENDITURE)		388	(1,314)	(926)	791
TOTAL FUNDS BROUGHT FORWARD		<u>675,952</u>	<u>58,733</u>	<u>734,685</u>	<u>733,894</u>
TOTAL FUNDS CARRIED FORWARD		<u>676,340</u>	<u>57,419</u>	<u>733,759</u>	<u>734,685</u>

Balance Sheet
At 31st December 2022

	Notes	Unrestricted funds £	Restricted funds £	31.12.22 Total funds £	31.12.21 Total funds £
FIXED ASSETS					
Tangible assets	8	610,000	-	610,000	610,000
CURRENT ASSETS					
Debtors	9	10,396	5	10,401	13,230
Cash at bank and in hand	,	<u>73,295</u>	<u>57,414</u>	<u>130,709</u>	<u>119,238</u>
		83 ,691	57,419	141,110	132,468
CREDITORS					
Amounts falling due within one year	10	(17,351)	(-)	(17,351)	(7,783)
		<u>66,340</u>	<u>57,419</u>	<u>123,759</u>	<u>124,685</u>
NET CURRENT ASSETS					
		<u>66,340</u>	<u>57,419</u>	<u>123,759</u>	<u>124,685</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>676,340</u>	<u>57,419</u>	<u>733,759</u>	<u>734,685</u>
NET ASSETS					
		<u><u>676,340</u></u>	<u><u>57,419</u></u>	<u><u>733,759</u></u>	<u><u>734,685</u></u>
FUNDS					
	11			676,340	675,952
Unrestricted funds				<u>57,419</u>	<u>58,733</u>
Restricted funds				<u>733,759</u>	<u>734,685</u>
TOTAL FUNDS					
				<u><u>733,759</u></u>	<u><u>734,685</u></u>

The financial statements were approved by the Board of Trustees on 23 March 2023 and were signed on its behalf by:

Colin Heber-Percy - Trustee

Chris Gray - Trustee

**Notes to the Financial Statements
for the Year Ended 31st December 2022**

1. ACCOUNTING POLICIES

Basis of Preparation

The PCC is a public benefit entity within the meaning of FRS 102. 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” together with FRS 102 (2016) as the applicable accounting standards and the 2016 version of the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP(FRS 102))

The financial statements have been prepared under the historical cost convention.

Income and Endowments

Incoming resources are included on the Statement of Financial Activities (SOFA) when:

- a) The PCC becomes legally entitled to use the income; and
- b) The inflow of economic benefit is probable; and
- c) The monetary value can be measured with sufficient reliability.

Liability Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to that category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants payable without performance conditions

Grants payable are recognised in the accounts when a commitment has been made externally and there are no pre-conditions still to be met for entitlement to the grant which remain within the control of the PCC.

Volunteer help

The value of any volunteer help received is not included in the financial statements but is described in the Trustees’ Annual Report.

Consecrated and benefice property

This property is not included in the financial statements since it is excluded from the definition of “charity” by Section 10(2)(a) and (c) of the Charities Act 2011.

Tangible fixed assets

These are capitalised if they can be used for more than one year and cost at least £1,000. They are valued at cost or else, for gifts-in-kind, at a reasonable estimate of their open market value on receipt.

Depreciation is calculated to write off the capitalized cost of fixed assets less their currently anticipated residual fair value over their estimated useful lives as follows:

Land	Nil
Buildings*	Nil
Fixtures & Fittings	20 years
Computers	3 years

*No depreciation is provided on buildings as the currently estimated residual value of the properties is not less than their carrying value and the remaining useful life of these assets currently exceeds 50 years, so that any depreciation charges would be immaterial.

An impairment review is carried out at each year-end and any resultant loss identified included in expenditure for the year.

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2022**

Taxation

The PCC is exempt from tax on its charitable activities. Corporation Tax is payable on profits made on trading activities in accounting periods where the income from these activities exceeds 25% of total income.

Gift Aid Tax Claims

A reclaim of tax is made on collections and donations received under the Gift Aid Scheme. The receipt is included in the SOFA at the same time as the donation to which they relate.

Unrestricted funds

These represent the remaining income funds of the PCC that are available for spending in accordance with the charitable objectives at the discretion of the Trustees. These funds include amounts designated by the PCC for the purchase of an asset or for spending on a specific project.

Restricted funds

These funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Details of funds held and the restrictions provided are shown in the notes to the financial statements.

2. FUNDRAISING ACTIVITIES (inc Trading)

	31.12.22	31.12.21
	£	£
Christmas trees weekend	40,305	32,062
	=====	=====

3. INVESTMENT INCOME

	31.12.22	31.12.21
	£	£
Deposit account interest	<u>991</u>	<u>40</u>

4. GRANTS PAYABLE

	31.12.22	31.12.21
	£	£
Planned giving	<u>2,800</u>	<u>2,100</u>

In the year ended 31st December 2022, £2,800 in total was donated to the following Organisations:

Burbage Primary School PTA
Burbage Village Hall and Recreation Grounds
CIO
Savernake Forest Scout Group
Burbage Surgery Donations Fund
Canal Breaks for Special Children

The PCC will determine the amounts to be paid to Organisations in 2023.

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2022**

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2022 nor for the year ended 31st December 2021.

Trustees' Expenses

There were no trustees' expenses paid for the year ended 31st December 2022 nor for the year ended 31st December 2021.

Clergy expenses are paid to clergy by virtue of their office and not in relation to their role as Trustees.

6 STAFF COSTS

	31.12.22	31.12.21
	£	£
Wages and salaries	4,914	4,698
Social security costs	<u>-</u>	<u>-</u>
	<u>4,914</u>	<u>4,698</u>
 Average number of employees	 <u>1</u>	 <u>1</u>

7. RELATED PARTIES

Peter Devenish is the Chairman of Canal Breaks for Special Children and Christopher Davis was the Hon. Treasurer of Savernake Forest Scout Group, to which Organisations a grant was made in the year. Janet Hartwell is the wife of Robert Hartwell, the Centre Manager, to whom the Centre Manager's fee was payable and Joyce Kennington is the wife of Ralph Kennington to whom payment was made for certain electrical works..

8. TANGIBLE FIXED ASSETS

	Church Centre £
COST	
At 1st January and 31 st December 2022	<u>610,000</u>

The Church Centre is an asset of the PCC. The amount of £610,000 is its insurance reinstatement value. Under the FRS 102 transitional provisions this value is deemed to be the cost of the asset. The PCC also own a small piece of land adjoining the churchyard. This land is considered by the Trustees to have a nominal value only under existing circumstances. The Church building is not owned by the PCC although it is responsible for its upkeep.

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22	31.12.21
	£	£
Prepayments and Debtors	959	3,366
Tax Refund	<u>9,442</u>	<u>9,864</u>
	<u>10,401</u>	<u>13,230</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22	31.12.21
	£	£
Accruals	14,732	6,334
Corporation Tax	<u>2,619</u>	<u>1,449</u>
	<u>17,351</u>	<u>7,783</u>

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2022**

11. MOVEMENT IN FUNDS

	At 1.1.22	Net movement in funds	At 31.12.22
	£	£	£
Unrestricted funds			
General fund	675,952	388	676,340
Restricted funds			
Maintenance fund	47,846	383	48,229
Bell fund	1,090	9	1,099
East window fund	107	1	108
Children's festival fund	27	-	27
Organ fund	4,276	34	4,310
Churchyard fund	386	3	389
Refreshment area fund	5,001	(1,744)	3,257
	<u>58,733</u>	<u>(1,314)</u>	<u>57,419</u>
TOTAL FUNDS	<u>734,685</u>	<u>(926)</u>	<u>733,759</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Unrealised Gain £	Movement in funds £
Unrestricted funds				
General fund	97,256	(96,868)	-	388
Restricted funds				
Maintenance fund	383	-	-	383
Bell fund	9	-	-	9
East window fund	1	-	-	1
Children's festival fund	-	-	-	-
Organ fund	34	-	-	34
Churchyard fund	3	-	-	3
Refreshment area fund	<u>308</u>	<u>(2,052)</u>	-	<u>(1,744)</u>
	<u>738</u>	<u>(2,052)</u>	-	<u>(1,314)</u>
TOTAL FUNDS	<u>97,994</u>	<u>(98,920)</u>	<u>-</u>	<u>(926)</u>

**Independent Examiner's Report to the Trustees of
The Parochial Church Council of the Ecclesiastical Parish of All Saints Burbage in the
Diocese of Salisbury – Charity No. 1131570**

I report on the accounts for the year ended 31st December 2022 set out on pages 5 to 10.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under Section 144 of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

It is my responsibility to:

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

Basis of the independent examiner's report

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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with Section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 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.

B K Froud FCA
Bew & Co Limited
Chartered Accountants
130 High Street
Marlborough
Wiltshire
SN8 1LZ

28 March 2023

**Detailed Statement of Financial Activities
for the Year Ended 31st December 2022**

	31.12.22 £	31.12.21 £
INCOME AND ENDOWMENTS		
Donations and Legacies		
Legacies	-	-
Donations	1,149	5,465
Tax refunds	9,835	9,978
Collections	39,970	41,658
Special collections	1,454	1,132
	<u>52,408</u>	<u>58,233</u>
Fundraising Activities (inc. Trading)		
Christmas trees weekend	40,305	32,062
Investment income		
Deposit account interest	991	40
Income from charitable activities		
Parochial Fees	1,531	2,456
Hire of Church Centre	1,841	1,627
Parish Weekend	-	-
Other	918	469
	<u>4,290</u>	<u>4,552</u>
Total income and endowments	97,994	94,887
EXPENDITURE		
Expenditure on raising funds		
Christmas trees & other expenses	20,004	13,623
Corporation Tax	2,619	1,449
	<u>22,623</u>	<u>15,072</u>
Charitable activities		
Parish share paid to Diocese	41,150	47,591
Clergy and Team expenses	6,408	6,408
Utilities	4,431	3,219
Printing, stationery & books	217	201
Centre Manager's fee	30	-
Insurance	4,118	3,938
Tuning	378	168
Bank charges	282	234
Cleaning	1,802	960
Administration	5,994	6,018
Burbage News	650	275
Repairs & maintenance	4,382	4,222
Special collections	1,454	1,132
Parish weekend	-	-
Other	1,409	1,772
Carried forward	72,705	76,138

Detailed Statement of Financial Activities 2022

	31.12.22	31.12.21
	£	£
Charitable activities		
Brought forward	72,705	76,138
Grants to institutions	2,800	2,100
Accountancy	792	786
	<u>76,297</u>	<u>79,024</u>
Total resources expended	<u>98,920</u>	<u>94,096</u>
Net income/(expenditure)	<u>(926)</u>	<u>791</u>

Accounts

**Annual Report and Unaudited Financial Statements for the
Year Ended 31st December 2021**

for

**The Parochial Church Council of the Ecclesiastical Parish
of All Saints Burbage in the Diocese of Salisbury**

Charity No. 1131570

Bew & Co Limited
Chartered Accountants
130 High Street
Marlborough
Wiltshire
SN8 1LZ

The Parochial Church Council of the Ecclesiastical Parish of All Saints Burbage in the Diocese of Salisbury- Charity No. 1131570

**Contents of the Annual Report and Unaudited Financial Statements
for the Year Ended 31st December 2021**

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ALL SAINTS' CHURCH BURBAGE

Annual Report and Unaudited Accounts of The Parochial Church Council of the Ecclesiastical Parish of All Saints Burbage in the Diocese of Salisbury

For the Year Ended 31st December 2021

Charity No. 1131570

Administrative Information

All Saints' Church is situated in Eastcourt, Burbage. It is part of the Diocese of Salisbury within the Church of England.

The Parochial Church Council (PCC) is a registered charity - Charity No.1131570 - having been registered with the Charity Commission in September 2009, as required by the Charities Act. The PCC had previously enjoyed charitable status but had been excepted from formal registration.

The public address of the PCC is The Church Centre, Eastcourt, Burbage, Marlborough, Wiltshire SN8 3AG.

PCC members, who have served from 1st January 2021 until this report was approved are:

Incumbent Clergy	Rev. Michael McHugh	
	Rev. Dr. Colin Heber-Percy	Chairman
	Rev. Robert Grist	(Until 26 May 2021)
	Rev. Jo Reid	
Churchwardens	Mr Peter Devenish	Lay Co-Chairman
	Mrs Lucy Handley	
Representatives on Deanery Synod	Mr Christopher Davis	
	Mrs Marguerite Seaward	
	Miss Teresa Williams	
Elected Members	Mrs Nicola Allen	
	Mr George Gordon	
	Mr Christopher Gray	Hon. Treasurer
	Mrs Joy Guy	
	Mrs Janet Hartwell	
	Mrs Joyce Kennington	

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.

The PCC members are responsible for making decisions on all matters of general concern and importance to the parish, including deciding on how the funds of the PCC are to be spent. PCC members act as trustees (within the meaning of the Charities Act).

Risks

The trustees have a duty to identify and review risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Aim and Purposes

The PCC has the responsibility of co-operating with the Incumbent in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical. It also has maintenance responsibilities for All Saints' Church. Additionally, it owns and operates the Church Centre, situated opposite the Church in Eastcourt, Burbage.

Meetings

Meetings of the PCC were convened on 7 occasions during the year. The Annual Parochial Church Meeting (APCM) was held on 5 May 2021. The Parish Administrator, Mrs Glenda Pearce, acted as Minutes Secretary.

Objectives and Activities

The PCC is committed to enabling as many people as possible to worship at All Saints' Church and to become part of our parish community. Our services and worship, which all are welcome to attend, put faith into practice through prayer and scripture, music and sacrament.

When planning our activities for the year, the Incumbent and the PCC have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

In particular, we set out to provide:

- Regular worship open to all
- Sacred space for personal prayer and contemplation
- Pastoral work, including visiting the sick and the bereaved
- Teaching of Christianity through sermons, courses and small groups
- The taking of religious assemblies at the local school
- The promotion of Christianity through the staging of events and meetings and the distribution of literature
- The promotion of the whole mission of the Church through the provision of activities for senior citizens, parents and toddlers and other special needs groups
- Support to other charities in the UK and overseas.

To facilitate this work, it is important to maintain the fabric of the Church and the Church Centre.

Achievements and Performance

Clergy

Rev.Dr.Colin Heber-Percy continued as Team Vicar on a part-time basis, and, as Covid restrictions were relaxed, was again able to lead Services in Church.

On 26 May 2021, Rev.Robert Grist gave up his appointment as Associate Priest to the Team, but will continue to lead Services from time to time under a Permission to Officiate from the Bishop.

Church Attendance

The review of the Church Electoral Roll undertaken in 2021 showed that there were 101 on the Roll, of whom 12 were not resident within the Parish. The Electoral Roll is currently being reviewed and the results will be reported at the APCM to be held on 27 April.

As described below, 2021 was another unusual year and it is not thought appropriate to comment widely on Church attendance in this Report. However, both virtual and physical Services that were held were well attended.

Regular Worship

As a consequence of the Covid-19 pandemic ("Covid"), regular services in Church were again suspended from early January until March. When Services in Church were again possible, Covid restrictions often required social distancing and the absence of singing. Throughout the year, the Church building remained open for private prayer.

To ensure that regular communal worship was able to continue throughout and after lockdown had ended, a Sunday morning service took place by means of Zoom allowing us to enjoy structured worship from our own homes. This particularly supported those who needed to continue self-isolation. This was supplemented by weekly, reflections sent by email from members of the Pewsey Deanery Team. Services of Morning and Evening Prayer (Monday – Thursday) also took place by Zoom and were highly regarded by participants.

At Christmas, it was possible within the approved guidelines to hold a full programme of Services in Church, with the exception of Christmas Day when the Service was cancelled due to the high level of Covid infections in the village. The popular Crib Service was held in Church on a walk-through basis with carols being performed outside in the Church grounds. The original intention had been to hold the Service in the Church grounds, but weather conditions did not permit this. A Christingle Service was held in Church in November and a candle-lit Carol Service was held on 19 December. Both Services were well attended.

We managed to hold our much loved Café Church in the Village Hall in October 2021, but, due to the presence of the Omicron variant of Covid, we were unable to hold similar Services in January or February 2022. Our next Café Church will be held on Mothering Sunday (27 March).

A Confirmation Service with Bishop Andrew was held on 19 December, when 7 young people from Burbage and adjoining Parishes were confirmed. A service to mark the World Day of Prayer took place in the Church on 4 March 2022.

From Autumn 2021, it was possible to recommence the monthly midweek meetings in Church and, as usual, these proved to be extremely popular.

Review of the Year

While Covid affected much of our Church life during 2021, we played a vital part in the community response to the pandemic working with the Parish Council in providing a Covid-related Helpdesk. The local Foodbank was discontinued as the Parish Council considered that the urgent need for such a facility had dissipated for the present at least.

The Church is usually very active with many established groups and initiatives, including:

Fill the Gap – providing a weekly lunch free of charge to those attending, and a meeting place for many in the community.

Coffee & Browse – building links within the community to support *Farm Africa*..

Men's and Ladies' Groups

Kids Church/Pathfinders/Youth- The crèche corner of the Church unfortunately had to be closed at times because of a Covid safeguarding audit. The children's team had been looking at other ideas to reach children in the village, including holiday clubs and Messy Church. Fundays were held for primary school age children in 2019 and again in 2020. It is hoped to run another event as soon as it is practical to do so. Reaching the children and young families in the village remains a challenge and a priority.

All the above have been significantly affected by Covid and have generally been inactive since March 2020, although *the Men's Group* held one breakfast meeting and *Coffee & Browse* (now *Coffee & Cake*).relaunched its monthly meetings in October 2021. It is hoped that all Groups (with the possible exception of *Fill the Gap*) will be able to recommence regular activities in 2022. God willing, a *Men's Weekend* will take place in April.

We have a strong group of Lay Pastoral Assistants and Prayer Ministers, reinforcing the importance of prayer. Two Prayer Groups and three Home Groups exist and, although they continued to function remotely during Covid, they are looking forward to reconvening in person as soon as it is appropriate to do so.

We continue to support *Canal Breaks for Special Children*, which offers children with physical or learning difficulties a trip on a narrow boat on the Kennet and Avon Canal. A team from the Church have for many years (except during Covid) gone into the Village Primary School once each month to present "Open the Book", promoting the Bible outside the context of the Church, and this was enhanced by a reading to the younger children of Bible stories on one further occasion each month. On occasions the school visits the Church to explore the building and for school services. Our link with the School continues to be valuable in building links with families.

"Burbage News", a monthly magazine covering many of the Village Associations and activities and delivered free of charge to all households, has recommenced regular publication, albeit under the control of a new editor. The Church provides content for the magazine. The Church Centre continued to be a facility well used by the community when Covid restrictions permitted.

For Lent 2021, we enjoyed a series of weekly Zoom presentations by Rev.Canon Patrick Whitworth entitled "Conversations with Jesus". In 2022, we will be enjoying a series of talks on Zoom given by Rev.Dr. Joanna Collicutt, of the University of Oxford, entitled "So longeth my soul": Christian Spirituality at a time of loss.

In November, we participated in the Tear Fund Big Quiz. This proved to be very popular and raised £225 for the charity on the night with further donations made on-line.

The Christmas Tree Sale and Market was again very successful, and, before tax and grants to local Organisations, raised in excess of £18,000.

The Year Ahead

We eagerly look forward to working with our Team Vicar to develop a shared vision for the future. Among the matters for consideration are those set out below:

- to continue to explore how we can develop our ministry and mission work with the 10-18 age group, seeking to identify someone to lead and co-ordinate our work in this area, and to find ways of engaging with families and the younger children.
- to continue with and develop initiatives already running in the Church and to build up the Body of Christ.
- to develop, nurture and utilise the talented Lay Ministry Team to a greater degree than at present.
- to continue with our policy of making grants for the benefit of local organisations from the profits from the previous year's Christmas Tree Sale and Market.
- to keep under review our policy for making grants to other charities. It is likely that, in future, any grants will be reliant upon special collections.
- to build upon the improvements we have made to our safeguarding and safer recruiting policies. Eileen Devenish continues as the Safeguarding/Safer Recruiting representative for Burbage, along with Sarah Scott. A well attended Safeguarding course was held in the Church Centre on 25 September 2021.

Works to repair damage to some of the south-facing windows in the Church are outstanding. Improvements to the refreshment area are progressing and we anticipate receiving Faculty approval in March. Work to the organ has still to be advanced.

The following pattern of services is currently in operation:

1 st Sunday – 6pm - Evening Prayer	2 nd Sunday – 11am - Holy Communion
3 rd Sunday – 11am - Family Worship (Lay Led)	4 th Sunday – 11am - Family Communion

Financial Review

Total receipts on unrestricted funds were £89,869 and are detailed in the Financial Statements. Income from collections was slightly higher than that in 2020 at £41,658. The Christmas Tree Sale and Market again took place in December, and, before tax and grants to local Organisations, raised in excess of £18,000.

Expenditure on charitable activities amounted to £79,024. Included in this sum is £47,591 paid to the Diocese in respect of the Parish Share, and £2,100 as giving to various local Organisations.

Ignoring the grant of £5,000 from the Mercers' Company, which is held in restricted funds for improvements to the refreshment area, the net result for the year was an excess of expenditure over income of £4,209. This continues the trend over recent years of an excess of expenditure over income. This cannot be allowed to continue if we are to pursue new initiatives while at the same time meeting day to day expenditure and any major works that may be required. The planned Stewardship campaign, originally scheduled to take place in 2020, was postponed due to Covid, but was eventually launched on 27 February 2022.

Our primary responsibility is to ensure the sustainability of the Church into the future. With inflation increasing and financial reserves decreasing year on year, we will have to keep under review the amount paid towards Parish Share.

Expenditure is anticipated in 2022 on improvements to the refreshment area in the Church. Expenditure will also be required in the medium term on items including the Organ and the East Window.

Reserves Policy

When Parish Share was paid in full in January, a substantial proportion of the PCC's expenditure from unrestricted funds took place in the early part of the year. Subject to unexpected items, expenditure is now more evenly spread over the whole financial year. In terms of cash flow, Gift Aid recovery normally occurs in May and the proceeds of the Christmas Tree Sale and Market are not available until early December. These proceeds cannot be estimated with any certainty and, as shown in 2020, are susceptible to catastrophic events like the Covid pandemic. It is therefore our policy to maintain sufficient reserves to cover known cash flow issues and to ensure that we can cover our legal liabilities in the event of a substantial reduction in income, particularly from the Christmas Tree Sale and Market.

It is our policy to invest the major part of our fund balances with the CBF Church of England Deposit Fund, although in the light of previous instability in the savings market, a prudent amount is retained in a deposit account with Lloyds Bank plc.

Approved by the PCC on 24 March 2022 and signed on their behalf by Colin Heber-Percy, Chairman.

.....

**Statement of Financial Activities
for the Year Ended 31st December 2021**

	Notes	Unrestricted funds £	Restricted funds £	31.12.21 Total funds £	31.12.20 Total funds £
INCOME AND ENDOWMENTS					
Donations and Legacies		53,233	5,000	58,233	53,288
Fundraising activities (inc. trading)	2	32,062	-	32,062	2,377
Investment income	3	22	18	40	269
Income from charitable activities					
Hire of Church Centre		1,627	-	1,627	2,313
Parish weekend		-	-	-	-
Parochial fees		2,456	-	2,456	5,118
Other		469	-	469	743
Total income and endowments		<u>89,869</u>	<u>5,018</u>	<u>94,887</u>	<u>64,108</u>
EXPENDITURE					
Costs of generating funds					
Expenditure on Raising funds		13,623	-	13,623	-
Corporation Tax		1,449	-	1,449	-
Expenditure on Charitable activities					
Share		47,591	-	47,591	46,874
Parish weekend		-	-	-	-
Church running expenses	5,6	21,476	1,449	22,925	22,914
Clergy and Team expenses	5	6,408	-	6,408	3,879
Planned giving	4,7	2,100	-	2,100	6,500
Total expenditure		<u>92,647</u>	<u>1,449</u>	<u>94,096</u>	<u>80,167</u>
NET INCOME (EXPENDITURE)		<u>(2,778)</u>	<u>3569</u>	<u>791</u>	<u>(16,059)</u>
TOTAL FUNDS BROUGHT FORWARD		<u>678,730</u>	<u>55,164</u>	<u>733,894</u>	<u>749,953</u>
TOTAL FUNDS CARRIED FORWARD		<u>675,952</u>	<u>58,733</u>	<u>734,685</u>	<u>733,894</u>

Balance Sheet
At 31st December 2021

	Notes	Unrestricted funds £	Restricted funds £	31.12.21 Total funds £	31.12.20 Total funds £
FIXED ASSETS					
Tangible assets	8	610,000	-	610,000	610,000
CURRENT ASSETS					
Debtors	9	13,230	-	13,230	12,199
Cash at bank and in hand		<u>60,505</u>	<u>58,733</u>	<u>119,238</u>	<u>114,712</u>
		73,735	58,733	132,468	126,911
CREDITORS					
Amounts falling due within one year	10	(7,783)	(-)	(7,783)	(3,017)
		<u>65,952</u>	<u>58,733</u>	<u>124,685</u>	<u>123,894</u>
NET CURRENT ASSETS					
		<u>65,952</u>	<u>58,733</u>	<u>124,685</u>	<u>123,894</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>675,952</u>	<u>58,733</u>	<u>734,685</u>	<u>733,894</u>
NET ASSETS					
		<u><u>675,952</u></u>	<u><u>58,733</u></u>	<u><u>734,685</u></u>	<u><u>733,894</u></u>
FUNDS					
	11			675,952	678,730
Unrestricted funds				58,733	55,164
Restricted funds				<u>734,685</u>	<u>733,894</u>
TOTAL FUNDS					
				<u><u>734,685</u></u>	<u><u>733,894</u></u>

The financial statements were approved by the Board of Trustees on 24 March 2022 and were signed on its behalf by:

Colin Heber-Percy - Trustee

Chris Gray - Trustee

**Notes to the Financial Statements
for the Year Ended 31st December 2021**

1. ACCOUNTING POLICIES

Basis of Preparation

The PCC is a public benefit entity within the meaning of FRS 102. 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” together with FRS 102 (2016) as the applicable accounting standards and the 2016 version of the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP(FRS 102))

The financial statements have been prepared under the historical cost convention.

Income and Endowments

Incoming resources are included on the Statement of Financial Activities (SOFA) when:

- a) The PCC becomes legally entitled to use the income; and
- b) The inflow of economic benefit is probable; and
- c) The monetary value can be measured with sufficient reliability.

Liability Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to that category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants payable without performance conditions

Grants payable are recognised in the accounts when a commitment has been made externally and there are no pre-conditions still to be met for entitlement to the grant which remain within the control of the PCC.

Volunteer help

The value of any volunteer help received is not included in the financial statements but is described in the Trustees’ Annual Report.

Consecrated and benefice property

This property is not included in the financial statements since it is excluded from the definition of “charity” by Section 10(2)(a) and (c) of the Charities Act 2011.

Tangible fixed assets

These are capitalised if they can be used for more than one year and cost at least £1,000. They are valued at cost or else, for gifts-in-kind, at a reasonable estimate of their open market value on receipt.

Depreciation is calculated to write off the capitalized cost of fixed assets less their currently anticipated residual fair value over their estimated useful lives as follows:

Land	Nil
Buildings*	Nil
Fixtures & Fittings	20 years
Computers	3 years

*No depreciation is provided on buildings as the currently estimated residual value of the properties is not less than their carrying value and the remaining useful life of these assets currently exceeds 50 years, so that any depreciation charges would be immaterial.

An impairment review is carried out at each year-end and any resultant loss identified included in expenditure for the year.

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2021**

Taxation

The PCC is exempt from tax on its charitable activities. Corporation Tax is payable on profits made on trading activities in accounting periods where the income from these activities exceeds 25% of total income.

Gift Aid Tax Claims

A reclaim of tax is made on collections and donations received under the Gift Aid Scheme. The receipt is included in the SOFA at the same time as the donation to which they relate.

Unrestricted funds

These represent the remaining income funds of the PCC that are available for spending in accordance with the charitable objectives at the discretion of the Trustees. These funds include amounts designated by the PCC for the purchase of an asset or for spending on a specific project.

Restricted funds

These funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Details of funds held and the restrictions provided are shown in the notes to the financial statements.

2. FUNDRAISING ACTIVITIES (inc Trading)

	31.12.21	31.12.20
	£	£
Christmas trees weekend	32,062	2,377
	=====	=====

3. INVESTMENT INCOME

	31.12.21	31.12.20
	£	£
Deposit account interest	<u>40</u>	<u>269</u>

4. GRANTS PAYABLE

	31.12.21	31.12.20
	£	£
Planned giving	<u>2,100</u>	<u>6,500</u>

In the year ended 31st December 2021, £2,100 in total was donated to the following Organisations:

Burbage Primary School PTA
Burbage Village Hall and Recreation Grounds
CIO
Savernake Forest Scout Group
Burbage Surgery Donations Fund

The PCC will determine the amounts to be paid to organisations in 2022.

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2021**

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2021 nor for the year ended 31st December 2020.

Trustees' Expenses

There were no trustees' expenses paid for the year ended 31st December 2021 nor for the year ended 31st December 2020.

Clergy expenses are paid to clergy by virtue of their office and not in relation to their role as Trustees.

6 STAFF COSTS

	31.12.21	31.12.20
	£	£
Wages and salaries	4,698	4,716
Social security costs	<u>-</u>	<u>-</u>
	<u>4,698</u>	<u>4,716</u>
 Average number of employees	 <u>1</u>	 <u>1</u>

7. RELATED PARTIES

Christopher Davis is the Hon. Treasurer of “Savernake Forest Scout Group”, to which Organisation a grant was made in the year. Janet Hartwell is the wife of Robert Hartwell, the Centre Manager, to whom the Centre Manager’s fee was payable.

8. TANGIBLE FIXED ASSETS

	Church Centre £
COST	
At 1st January and 31 st December 2021	<u>610,000</u>

The Church Centre is an asset of the PCC. The amount of £610,000 is its insurance reinstatement value. Under the FRS 102 transitional provisions this value is deemed to be the cost of the asset. The PCC also own a small piece of land adjoining the churchyard. This land is considered by the Trustees to have a nominal value only under existing circumstances. The Church building is not owned by the PCC although it is responsible for its upkeep.

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.21	31.12.20
	£	£
Prepayments and Debtors	3,366	2,646
Tax Refund	<u>9,864</u>	<u>9,553</u>
	<u>13,230</u>	<u>12,199</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.21	31.12.20
	£	£
Accruals	6,334	3,017
Corporation Tax	<u>1,449</u>	<u>-</u>
	<u>7,783</u>	<u>3,017</u>

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2021**

11. MOVEMENT IN FUNDS

	At 1.1.21	Net movement in funds	At 31.12.21
	£	£	£
Unrestricted funds			
General fund	678,730	(2,778)	675,952
Restricted funds			
Maintenance fund	49,279	(1,433)	47,846
Bell fund	1,090	-	1,090
East window fund	107	-	107
Children's festival fund	27	-	27
Organ fund	4,275	1	4,276
Churchyard fund	386	-	386
Refreshment area fund	-	5,001	5,001
	<u>55,164</u>	<u>3,569</u>	<u>58,733</u>
TOTAL FUNDS	<u>733,894</u>	<u>791</u>	<u>734,685</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Unrealised Gain £	Movement in funds £
Unrestricted funds				
General fund	89,869	(92,647)	-	(2778)
Restricted funds				
Maintenance fund	16	(1,449)	-	(1433)
Bell fund	-	-	-	-
East window fund	-	-	-	-
Children's festival fund	-	-	-	-
Organ fund	1	-	-	1
Churchyard fund	-	-	-	-
Refreshment area fund	<u>5,001</u>	<u>-</u>	-	<u>5,001</u>
	<u>5,018</u>	<u>(1,449)</u>	-	<u>3,569</u>
TOTAL FUNDS	<u>94,887</u>	<u>(94,096)</u>	<u>-</u>	<u>791</u>

**Independent Examiner's Report to the Trustees of
The Parochial Church Council of the Ecclesiastical Parish of All Saints Burbage in the
Diocese of Salisbury – Charity No. 1131570**

I report on the accounts for the year ended 31st December 2021 set out on pages 5 to 10.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under Section 144 of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

It is my responsibility to:

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

Basis of the independent examiner's report

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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with Section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 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.

B K Froud FCA
Bew & Co Limited
Chartered Accountants
130 High Street
Marlborough
Wiltshire
SN8 1LZ

29 March 2022

**Detailed Statement of Financial Activities
for the Year Ended 31st December 2021**

	31.12.21 £	31.12.20 £
INCOME AND ENDOWMENTS		
Donations and Legacies		
Legacies	-	-
Donations	5,465	3,550
Tax refunds	9,978	9,762
Collections	41,658	39,490
Special collections	<u>1,132</u>	<u>486</u>
	58,233	53,288
Fundraising Activities (inc. Trading)		
Christmas trees weekend	32,062	2,377
Investment income		
Deposit account interest	40	269
Income from charitable activities		
Parochial Fees	2,456	5,118
Hire of Church Centre	1,627	2,313
Parish Weekend	-	-
Other	<u>469</u>	<u>743</u>
	4,552	8,174
Total income and endowments	94,887	64,108
EXPENDITURE		
Expenditure on raising funds		
Christmas trees & other expenses	13,623	-
Corporation Tax	<u>1,449</u>	=
	<u>15,072</u>	=
Charitable activities		
Parish share paid to Diocese	47,591	46,874
Clergy and Team expenses	6,408	3,879
Utilities	3,219	3,618
Printing, stationery & books	201	68
Centre Manager's fee	-	1,200
Insurance	3,938	3,855
Tuning	168	78
Bank charges	234	240
Cleaning	960	820
Administration	6,018	5,507
Burbage News	275	390
Repairs & maintenance	4,222	3,197
Special collections	1,132	486
Parish weekend	-	-
Other	1,772	2,675
Carried forward	76,138	72,887

**Detailed Statement of Financial Activities
for the Year Ended 31st December 2021**

	31.12.21 £	31.12.20 £
Charitable activities		
Brought forward	76,138	72,887
Grants to institutions	2,100	6,500
Accountancy	786	780
	<hr/>	<hr/>
Total resources expended	79,024	80,167
	<hr/>	<hr/>
Net income/(expenditure)	<u>791</u>	<u>(16,059)</u>

Accounts

**Annual Report and Unaudited Financial Statements for the
Year Ended 31st December 2020**

for

**The Parochial Church Council of the Ecclesiastical Parish
of All Saints Burbage in the Diocese of Salisbury**

Charity No. 1131570

Bew & Co Limited
Chartered Accountants
130 High Street
Marlborough
Wiltshire
SN8 1LZ

The Parochial Church Council of the Ecclesiastical Parish of All Saints Burbage in the Diocese of Salisbury- Charity No. 1131570

**Contents of the Annual Report and Unaudited Financial Statements
for the Year Ended 31st December 2020**

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ALL SAINTS' CHURCH BURBAGE

Annual Report and Unaudited Accounts of The Parochial Church Council of the Ecclesiastical Parish of All Saints Burbage in the Diocese of Salisbury

For the Year Ended 31st December 2020

Charity No. 1131570

Administrative Information

All Saints' Church is situated in Eastcourt, Burbage. It is part of the Diocese of Salisbury within the Church of England.

The Parochial Church Council (PCC) is a registered charity - Charity No.1131570 - having been registered with the Charity Commission in September 2009, as required by the Charities Act. The PCC had previously enjoyed charitable status but had been excepted from formal registration.

The public address of the PCC is The Church Centre, Eastcourt, Burbage, Marlborough, Wiltshire SN8 3AG.

PCC members, who have served from 1st January 2020 until this report was approved are:

Incumbent Clergy	Rev. Michael McHugh Rev. Dr. Colin Heber-Percy Rev. Robert Grist Rev. Jo Reid	(From 15 January 2020) Chairman
Churchwardens	Mr Peter Devenish Mrs Lucy Handley Mrs Thelma Henderson	Lay Co-Chairman (From 15 November 2020) (Until 15 November 2020)
Representatives on Deanery Synod	Mr Christopher Davis	
Elected Members	Mrs Susan Masey Mrs Nicola Allen Mr George Gordon Mr Christopher Gray Mrs Joy Guy Mrs Janet Hartwell Mrs Joyce Kennington Mr Ken Moore Mrs Marguerite Seaward Mr Philip Stead Miss Teresa Williams	(Until APCM – 14 October 2020) Hon. Treasurer (Until APCM - 14 October 2020) (Until APCM – 14 October 2020) (From APCM– 14 October 2020) (Deanery Synod Representative from 26 November 2020)

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.

The PCC members are responsible for making decisions on all matters of general concern and importance to the parish, including deciding on how the funds of the PCC are to be spent. PCC members act as trustees (within the meaning of the Charities Act).

Risks

The trustees have a duty to identify and review risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Aim and Purposes

The PCC has the responsibility of co-operating with the Incumbent in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical. It also has maintenance responsibilities for All Saints' Church. Additionally, it owns and operates the Church Centre, situated opposite the Church in Eastcourt, Burbage.

Meetings

Meetings of the PCC were convened on 5 occasions during the year, including 4 by Zoom.. The Annual Parochial Church Meeting (APCM) was held on 14 October 2020. The Parish Administrator, Mrs Glenda Pearce, acted as Minutes Secretary.

Objectives and Activities

The PCC is committed to enabling as many people as possible to worship at All Saints' Church and to become part of our parish community. Our services and worship, which all are welcome to attend, put faith into practice through prayer and scripture, music and sacrament.

When planning our activities for the year, the Incumbent and the PCC have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

In particular, we set out to provide:

- Regular worship open to all
- Sacred space for personal prayer and contemplation
- Pastoral work, including visiting the sick and the bereaved
- Teaching of Christianity through sermons, courses and small groups
- The taking of religious assemblies at the local school
- The promotion of Christianity through the staging of events and meetings and the distribution of literature
- The promotion of the whole mission of the Church through the provision of activities for senior citizens, parents and toddlers and other special needs groups
- Support to other charities in the UK and overseas.

To facilitate this work, it is important to maintain the fabric of the Church and the Church Centre.

Achievements and Performance

Team Vicar

The year started on a high note with the appointment of the Rev.Dr.Colin Heber-Percy as Interim Team Vicar on a part-time basis from January. We were delighted that, on 13 July, this appointment was made permanent.

Church Attendance

The review of the Church Electoral Roll undertaken in 2020 showed that there were 101 on the Roll, of whom 12 were not resident within the Parish. The Electoral Roll is currently being reviewed and the results will be reported at the APCM to be held later in the year.

As described below, 2020 was a most unusual year and it is not thought appropriate to comment on Church attendance in this Report.

Regular Worship

As a consequence of the Covid-19 pandemic ("Covid"), regular services in Church had to be suspended from late March until September. Café Church, intended to be held in April in the Village Hall was also postponed. From September, services in Church recommenced with monthly services of Holy Communion and Evening Prayer being held within the guidelines for social distancing and Church cleaning laid down by the government and the Church of England. These guidelines also permitted the holding of the delayed APCM on 14 October. Singing in the Church was not permitted but hymns were performed outside the building before and after Communion services.

Throughout the period from March, when allowed under government restrictions, the Church building remained open for private prayer.

To ensure that regular communal worship was able to continue, Sunday morning services took place by means of Zoom allowing us to enjoy structured worship from our own homes. This was supplemented by daily, then twice weekly, reflections sent by email from Colin Heber-Percy. The Zoom services were initially provided by Colin Heber-Percy but were later replaced by Team Services in which Team Clergy took turns at presenting Services and providing the Reflection. These Zoom services have proved to be extremely popular, with attendances now regularly exceeding 80 screens. To complement the early Zoom Services, and Services in the future, a series of 9 hymns, performed by local Church members in their own homes and later brought together by a professional organisation, were commissioned and then played during Services.

At Christmas, it was possible within the approved guidelines to hold socially-distanced Services in Church on Christmas Eve and Christmas Day. The popular Crib Service was held in Church on a walk-through basis with carols being performed outside in the Church grounds. A Christingle Service was held on Zoom.

From Christmas onwards, Services in Church were again discontinued in the light of the worsening Covid situation. The Sunday Zoom Services continue and are likely to do so for the foreseeable future even though there is now some hope that by mid year we will be able to hold regular Services in Church. The Mothering Sunday service this year will be a walk-through event.

A new initiative to hold a regular monthly coffee morning by Zoom took off in late Autumn and is continuing to provide a much needed boost to many in these times when we are required to stay at home and not mix socially.

Review of the Year

While Covid affected much of our Church life in 2020, we played a vital part in the community response to the pandemic working with the Parish Council in providing a Covid-related Helpdesk and running a local Foodbank. We also made grants to four organisations which, we considered, were in urgent financial need as a result of Covid. For Christmas, we held a Christmas Card competition with the local school, with winning entries adorning Christmas cards delivered by volunteers to the whole village.

The Church is usually very active with many established groups and initiatives, including:

Fill the Gap – providing a weekly lunch free of charge to those attending, and a meeting place for many in the community.

Coffee & Browse – building links within the community to support *Farm Africa*..

Men's and Ladies' Groups

Kids Church/Pathfinders/Youth- The crèche corner of the Church unfortunately had to be closed because of a Covid safeguarding audit. The children's team had been looking at other ideas to reach children in the village, including holiday clubs and Messy Church. Fundays were held for primary school age children in 2019 and again in 2020. It is hoped to run another event as soon as it is practical to do so. Reaching the children and young families in the village remains a challenge and a priority.

All the above have been significantly affected by Covid and have generally been inactive since March 2020.

We have a strong group of Lay Pastoral Assistants and Prayer Ministers, reinforcing the importance of prayer. Two Prayer Groups and three Home Groups exist and, although they continued to function remotely during Covid, they are looking forward to reconvening in person as soon as it is appropriate to do so.

We continue to support *Canal Breaks for Special Children*, which offers children with physical or learning difficulties a trip on a narrow boat on the Kennet and Avon Canal. A team from the Church have for many years (except during Covid) gone into the Village Primary School once each month to present "Open the Book", promoting the Bible outside the context of the Church, and this was enhanced by a reading to the younger children of Bible stories on one further occasion each month. On occasions the school visits the Church to explore the building and for school services. Our link with the School continues to be valuable in building links with families and our link with Seymour Court continues.

"Burbage News", a monthly magazine covering many of the Village Associations and activities and delivered free of charge to all households, continues to flourish with the Church providing content for the magazine. The Church Centre continues to be a facility well used by the community when Covid restrictions permit.

For Lent 2020, we participated in the Deanery initiative *Come and See* until this, too, was brought to an untimely end by Covid. This provided many events throughout the Deanery, including talks and films to attend and take friends and family. The objective of this initiative was to encourage existing Church members and to give an opportunity for others to hear the Christian message in many different ways. In 2021, we are enjoying a series of weekly Zoom presentations by Rev. Canon Patrick Whitworth entitled "Conversations with Jesus". Daily Morning and Evening Prayer Services are also being held by Zoom and daily reflections on the Gospel of John are being sent by email.

The Christmas Tree Sale and Market was cancelled as a consequence of Covid, although approximately £2,400 was raised for Church funds by alternative initiatives.

The Year Ahead

We eagerly look forward to working with our Team Vicar to develop a shared vision for the future. Among the matters for consideration are those set out below:

- to continue to explore how we can develop our ministry and mission work with the 10-18 age group, seeking to identify someone to lead and co-ordinate our work in this area, and to find ways of engaging with families and the younger children.
- to continue with and develop initiatives already running in the Church and to build up the Body of Christ.
- to develop, nurture and utilise the talented Lay Ministry Team to a greater degree than at present.
- to continue with our policy of making grants for the benefit of local organisations from the profits from the previous year's Christmas Tree Sale and Market, albeit that there will be no profits to share in 2021.
- to determine our policy for making grants to other charities – we are hoping to focus on mental health charities in the wake of Covid-and to determine how such grants will be funded.
- to build upon the improvements we have made to our safeguarding and safer recruiting policies. Eileen Devenish continues as the Safeguarding/Safer Recruiting representative for Burbage, along with Sarah Scott.

Works to repair damage to some of the south-facing windows in the Church are outstanding. Improvements to the refreshment area are progressing but still await receipt of a Faculty before proceeding. Work to the organ has still to be advanced.

Once Services in Church are recommenced, the following pattern is to be followed:

1 st Sunday – Holy Communion	2 nd Sunday – Evening Prayer
3 rd Sunday – Family Worship (Lay Led)	4 th Sunday – Family Communion

Financial Review

Total receipts on unrestricted funds were £63,320 and are detailed in the Financial Statements. Income from collections was below that for 2019 at £39,490. With the cancellation of the Christmas Tree Sale and Market, income was significantly reduced, but this was not matched in full by savings in general expenditure.

Expenditure on charitable activities amounted to £80,167. Included in this sum is £46,874 paid to the Diocese in respect of the Parish Share, and £6,500 as giving to various Organisations.

The net result for the year was an excess of expenditure over income of £16,059. This continues the trend over recent years of an excess of expenditure over income. This cannot be allowed to continue if we are to pursue new initiatives while at the same time meeting day to day expenditure and any major works that may be required. The planned Stewardship campaign which was to commence at the APCM originally scheduled to take place on 19 April 2020 was postponed due to Covid but will commence later this year.

Expenditure is anticipated in 2021 on improvements to the refreshment area in the Church, for which a grant of £5,000 was recently received from the Mercers' Company. Expenditure will also be required in the medium term on items including the Organ and the East Window.

Reserves Policy

When Parish Share was paid in full in January to take advantage of a significant discount, a substantial proportion of the PCC's expenditure from unrestricted funds took place in the early part of the year. To allow for this and to cover emergency situations which might arise from time to time, the PCC's current policy is to maintain (if possible), as at 31st December, a minimum amount of net current assets on unrestricted funds equivalent to 75% of the total resources expended from unrestricted funds on charitable activities in the previous year. The net current assets on unrestricted funds at 31st December 2020, amounting to £68,730, was in line with this policy. The option to pay Share in full in January is no longer available and the reserves policy may need to be reconsidered.

It is our policy to invest the major part of our fund balances with the CBF Church of England Deposit Fund, although in the light of previous instability in the savings market, a prudent amount is retained in a deposit account with Lloyds Bank plc.

Approved by the PCC on 25 March 2021 and signed on their behalf by Colin Heber-Percy, Chairman.

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**Statement of Financial Activities
for the Year Ended 31st December 2020**

	Notes	Unrestricted funds £	Restricted funds £	31.12.20 Total funds £	31.12.19 Total funds £
INCOME AND ENDOWMENTS					
Donations and Legacies		52,613	675	53,288	56,127
Fundraising activities (inc. trading)	2	2,377	-	2,377	36,648
Investment income	3	156	113	269	526
Income from charitable activities					
Hire of Church Centre		2,313	-	2,313	4,446
Parish weekend		-	-	-	-
Parochial fees		5,118	-	5,118	1,200
Other		743	-	743	3,534
Total income and endowments		<u>63,320</u>	<u>788</u>	<u>64,108</u>	<u>102,481</u>
EXPENDITURE					
Costs of generating funds					
Expenditure on Raising funds		-	-	-	17,790
Corporation Tax		-	-	-	1,327
Expenditure on Charitable activities					
Share		46,874	-	46,874	46,988
Parish weekend		-	-	-	-
Church running expenses	5,6	21,292	1,622	22,914	29,777
Clergy and Team expenses	5	3,879	-	3,879	5,357
Planned giving	4,7	6,500	-	6,500	7,900
Total expenditure		<u>78,545</u>	<u>1,622</u>	<u>80,167</u>	<u>109,139</u>
NET INCOME (EXPENDITURE)		<u>(15,225)</u>	<u>(834)</u>	<u>(16,059)</u>	<u>(6,658)</u>
TOTAL FUNDS BROUGHT FORWARD		<u>693,955</u>	<u>55,998</u>	<u>749,953</u>	<u>756,611</u>
TOTAL FUNDS CARRIED FORWARD		<u>678,730</u>	<u>55,164</u>	<u>733,894</u>	<u>749,953</u>

Balance Sheet
At 31st December 2020

	Notes	Unrestricted funds £	Restricted funds £	31.12.20 Total funds £	31.12.19 Total funds £
FIXED ASSETS					
Tangible assets	8	610,000	-	610,000	610,000
CURRENT ASSETS					
Debtors	9	12,074	125	12,199	13,902
Cash at bank and in hand		<u>59,673</u>	<u>55,039</u>	<u>114,712</u>	<u>132,509</u>
		71,747	55,164	126,911	146,411
CREDITORS					
Amounts falling due within one year	10	(3,017)	(-)	(3,017)	(6,458)
		<u>68,730</u>	<u>55,164</u>	<u>123,894</u>	<u>139,953</u>
NET CURRENT ASSETS					
		<u>68,730</u>	<u>55,164</u>	<u>123,894</u>	<u>139,953</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>678,730</u>	<u>55,164</u>	<u>733,894</u>	<u>749,953</u>
NET ASSETS					
		<u><u>678,730</u></u>	<u><u>55,164</u></u>	<u><u>733,894</u></u>	<u><u>749,953</u></u>
FUNDS					
	11			678,730	693,955
Unrestricted funds				<u>55,164</u>	<u>55,998</u>
Restricted funds				<u>733,894</u>	<u>749,953</u>
TOTAL FUNDS					
				<u><u>733,894</u></u>	<u><u>749,953</u></u>

The financial statements were approved by the Board of Trustees on 25 March 2021 and were signed on its behalf by:

Colin Heber-Percy - Trustee

Chris Gray - Trustee

**Notes to the Financial Statements
for the Year Ended 31st December 2020**

1. ACCOUNTING POLICIES

Basis of Preparation

The PCC is a public benefit entity within the meaning of FRS 102. 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” together with FRS 102 (2016) as the applicable accounting standards and the 2016 version of the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP(FRS 102))

The financial statements have been prepared under the historical cost convention.

Income and Endowments

Incoming resources are included on the Statement of Financial Activities (SOFA) when:

- a) The PCC becomes legally entitled to use the income; and
- b) The inflow of economic benefit is probable; and
- c) The monetary value can be measured with sufficient reliability.

Liability Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to that category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants payable without performance conditions

Grants payable are recognised in the accounts when a commitment has been made externally and there are no pre-conditions still to be met for entitlement to the grant which remain within the control of the PCC.

Volunteer help

The value of any volunteer help received is not included in the financial statements but is described in the Trustees’ Annual Report.

Consecrated and benefice property

This property is not included in the financial statements since it is excluded from the definition of “charity” by Section 10(2)(a) and (c) of the Charities Act 2011.

Tangible fixed assets

These are capitalised if they can be used for more than one year and cost at least £1,000. They are valued at cost or else, for gifts-in-kind, at a reasonable estimate of their open market value on receipt.

Depreciation is calculated to write off the capitalized cost of fixed assets less their currently anticipated residual fair value over their estimated useful lives as follows:

Land	Nil
Buildings*	Nil
Fixtures & Fittings	20 years
Computers	3 years

*No depreciation is provided on buildings as the currently estimated residual value of the properties is not less than their carrying value and the remaining useful life of these assets currently exceeds 50 years, so that any depreciation charges would be immaterial.

An impairment review is carried out at each year-end and any resultant loss identified included in expenditure for the year.

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2020**

Taxation

The PCC is exempt from tax on its charitable activities. Corporation Tax is payable on profits made on trading activities in accounting periods where the income from these activities exceeds 25% of total income.

Gift Aid Tax Claims

A reclaim of tax is made on collections and donations received under the Gift Aid Scheme. The receipt is included in the SOFA at the same time as the donation to which they relate.

Unrestricted funds

These represent the remaining income funds of the PCC that are available for spending in accordance with the charitable objectives at the discretion of the Trustees. These funds include amounts designated by the PCC for the purchase of an asset or for spending on a specific project.

Restricted funds

These funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Details of funds held and the restrictions provided are shown in the notes to the financial statements.

2. FUNDRAISING ACTIVITIES (inc Trading)

	31.12.20	31.12.19
	£	£
Christmas trees weekend	2,377	36,648
	=====	=====

3. INVESTMENT INCOME

	31.12.20	31.12.19
	£	£
Deposit account interest	<u>269</u>	<u>526</u>

4. GRANTS PAYABLE

	31.12.20	31.12.19
	£	£
Planned giving	<u>6,500</u>	<u>7,900</u>

In the year ended 31st December 2020, £6,500 in total was donated to the following Organisations:

Friends of Vellore	Canal Breaks for Special Children
Trussell Trust	Burbage Primary School PTA
Alabare	Burbage Village Hall & Recreation Grounds CIO
Salisbury DBF (Sudan Appeal)	Savernake Forest Scout Group
Burbage Surgery Donations Fund	

An amount to be determined will be paid in 2021 to various organisations out of net incoming resources generated in 2020.

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2020**

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2020 nor for the year ended 31st December 2019.

Trustees' Expenses

There were no trustees' expenses paid for the year ended 31st December 2020 nor for the year ended 31st December 2019.

Clergy expenses are paid to clergy by virtue of their office and not in relation to their role as Trustees.

6 STAFF COSTS

	31.12.20	31.12.19
	£	£
Wages and salaries	4,716	4,698
Social security costs	<u>-</u>	<u>-</u>
	<u>4,716</u>	<u>4,698</u>
 Average number of employees	 <u>1</u>	 <u>1</u>

7. RELATED PARTIES

Peter Devenish is the Chairman of “Canal Breaks for Special Children”, Christopher Davis is the Hon. Treasurer of “Savernake Forest Scout Group” and Susan Masey is the Chair of the Burbage Village Hall to all of which Organisations grants/donations were made in the year. Janet Hartwell is the wife of Robert Hartwell, the Centre Manager, to whom the Centre Manager’s fee was paid and who also undertook works of decoration to the Church Centre.

8. TANGIBLE FIXED ASSETS

	Church Centre £
COST	
At 1st January and 31 st December 2020	<u>610,000</u>

The Church Centre is an asset of the PCC. The amount of £610,000 is its insurance reinstatement value. Under the FRS 102 transitional provisions this value is deemed to be the cost of the asset. The PCC also own a small piece of land adjoining the churchyard. This land is considered by the Trustees to have a nominal value only under existing circumstances. The Church building is not owned by the PCC although it is responsible for its upkeep.

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.20	31.12.19
	£	£
Prepayments and Debtors	2,646	3,748
Tax Refund	<u>9,553</u>	<u>10,154</u>
	<u>12,199</u>	<u>13,902</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.20	31.12.19
	£	£
Accruals	3,017	5,131
Corporation Tax	<u>-</u>	<u>1,327</u>
	<u>3,017</u>	<u>6,458</u>

**Notes to the Financial Statements - continued
for the Year Ended 31st December 2020**

11. MOVEMENT IN FUNDS

	At 1.1.20	Net movement in funds	At 31.12.20
	£	£	£
Unrestricted funds			
General fund	693,955	(15,225)	678,730
Restricted funds			
Maintenance fund	50,125	(846)	49,279
Bell fund	1,088	2	1,090
East window fund	107	-	107
Children's festival fund	27	-	27
Organ fund	4,266	9	4,275
Churchyard fund	385	1	386
	<u>55,998</u>	<u>(834)</u>	<u>55,164</u>
TOTAL FUNDS	<u>749,953</u>	<u>(16,059)</u>	<u>733,894</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Unrealised Gain £	Movement in funds £
Unrestricted funds				
General fund	63,320	(78,545)	-	(15,225)
Restricted funds				
Maintenance fund	776	(1,622)		(846)
Bell fund	2	-		2
East window fund	-	-		-
Children's festival fund	-	-		-
Organ fund	9	-		9
Churchyard fund	<u>1</u>	<u>-</u>		<u>1</u>
	<u>788</u>	<u>(1,622)</u>		<u>(834)</u>
TOTAL FUNDS	<u>64,108</u>	<u>(80,167)</u>	<u>-</u>	<u>(16,059)</u>

**Independent Examiner's Report to the Trustees of
The Parochial Church Council of the Ecclesiastical Parish of All Saints Burbage in the
Diocese of Salisbury – Charity No. 1131570**

I report on the accounts for the year ended 31st December 2020 set out on pages 5 to 10.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under Section 144 of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

It is my responsibility to:

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

Basis of the independent examiner's report

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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with Section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 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.

B K Froud FCA
Bew & Co Limited
Chartered Accountants
130 High Street
Marlborough
Wiltshire
SN8 1LZ

6 April 2021

**Detailed Statement of Financial Activities
for the Year Ended 31st December 2020**

	31.12.20 £	31.12.19 £
INCOME AND ENDOWMENTS		
Donations and Legacies		
Legacies	-	-
Donations	3,550	1,395
Tax refunds	9,762	10,669
Collections	39,490	42,053
Special collections	486	2,010
	<u>53,288</u>	<u>56,127</u>
Fundraising Activities (inc. Trading)		
Christmas trees weekend	2,377	36,648
Investment income		
Deposit account interest	269	526
Income from charitable activities		
Parochial Fees	5,118	1,200
Hire of Church Centre	2,313	4,446
Parish Weekend	-	-
Other	743	3,534
	<u>8,174</u>	<u>9,180</u>
Total income and endowments	64,108	102,481
EXPENDITURE		
Expenditure on raising funds		
Christmas trees & other expenses	-	17,790
Corporation Tax	-	1,327
	<u>-</u>	<u>19,117</u>
Charitable activities		
Parish share paid to Diocese	46,874	46,988
Clergy and Team expenses	3,879	5,357
Utilities	3,618	4,192
Printing, stationery & books	68	557
Centre Manager's fee	1,200	1,200
Insurance	3,855	3,918
Tuning	78	142
Bank charges	240	333
Cleaning	820	1,800
Administration	5,507	6,524
Burbage News	390	1,173
Repairs & maintenance	3,197	4,851
Special collections	486	2,070
Parish weekend	-	-
Other	2,675	2,267
Carried forward	72,887	81,372

**Detailed Statement of Financial Activities
for the Year Ended 31st December 2020**

	31.12.20 £	31.12.19 £
Charitable activities		
Brought forward	72,887	81,372
Grants to institutions	6,500	7,900
Accountancy	780	750
	<hr/>	<hr/>
Total resources expended	80,167	90,022
	<hr/>	<hr/>
Net income/(expenditure)	<u>(16,059)</u>	<u>(6,658)</u>