

**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

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

| | Page(s) |
|--|---------|
| Annual Report | 1-4 |
| Statement of Financial Activities | 5 |
| Balance Sheet | 6 |
| Notes to the Financial Statements | 7-10 |
| Independent Examiner's Report | 11 |
| Detailed Statement of Financial Activities | 12-13 |

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 | Rev. Michael McHugh | |
| Clergy | Rev. Dr. Colin Heber- | Chairman |
| | Percy | |
| | Rev.Jo Reid | |
| Churchwardens | Mrs Julie Gordon | |
| | Mrs Lucy Handley | |
| Representatives | Mr Christopher Davis | |
| on Deanery Synod | Mrs Marguerite Seaward | |
| | Miss Teresa Williams | |
| Elected Members | Mrs Nicola Allen | (Until APCM 19 April 2023) |
| | Mr George Gordon | |
| | Mr Christopher Gray | Hon. Treasurer |
| | 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 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 |
| NET INCOME (EXPENDITURE) | | | | | |
| | | (185) | (32) | (217) | (926) |
| TOTAL FUNDS BROUGHT FORWARD | | | | | |
| | | <u>676,340</u> | <u>57,419</u> | <u>733,759</u> | <u>734,685</u> |
| 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) |
| 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 | | | | |
| Unrestricted funds | | | | 676,155 | 676,340 |
| Restricted funds | | | | <u>57,387</u> | <u>57,419</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>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 | <u>84,981</u> | <u>72,705</u> |

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> |
| | | |
| Net income/(expenditure) | <u>(217)</u> | <u>(926)</u> |