

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
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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

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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
		Hon. Treasurer from 25 April 2024
	Mrs Marguerite Seaward	Until APCM 24 April 2024
	Miss Teresa Williams	
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**

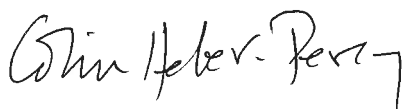
	Unrestricted Funds £	Restricted Funds £	31.12.24 Total Funds £	31.12.23 Total Funds £
INCOME AND ENDOWMENTS				
Donations and Legacies	46,905	1,576	48,481	49,719
Fundraising activities	27,304	8,000	35,304	42,883
Investment Income	2,426	1,826	4,252	3,643
Income from charitable activities				
Hire of Church 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				
Unrestricted funds				679,986	678,949
Restricted funds				58,893	57,387
TOTAL FUNDS				<u>£ 738,879</u>	<u>£ 736,336</u>

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
4. GRANTS PAYABLE	31.12.24	31.12.23
	£	£
Community donations	4,200	3,000

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>

