



CHARITY COMMISSION  
FOR ENGLAND AND WALES

## Independent examiner's report on the accounts

### Section A

### Independent Examiner's Report

Report to the trustees/  
members of

Charity Name

On accounts for the year  
ended

31<sup>st</sup> December 2024

Charity no  
(if any)

1142708

Set out on pages

Insert reference to schedule to include page numbers of accounts and notes

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31<sup>st</sup> December 2024.

Responsibilities and  
basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent  
examiner's statement

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. Delete [ ] if not applicable.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below \*) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

\* Please delete the words in the brackets if they do not apply.

Signed:

Melanie Ellison

Date:

21/5/25

Name:

MELANIE ELLISON MAAT

Relevant professional  
qualification(s) or body

AAT LEVEL 4 DIPLOMA IN PROFESSIONAL ACCOUNTING





## Statement of Financial Affairs

For year ending 31<sup>st</sup> December 2024

			2024	2023
	Unrestricted & Designated Fund	Restricted Fund	Total Funds	Total Funds
	£	£	£	£
Income From:				
Donations & legacies	98,864	21,162	120,026	102,638
Charitable Activities		5,372	5,372	4,610
Other related activities	25,114	150	25,264	22,684
Investment	5,439		5,439	2,507
Other income	18,253	2,753	21,006	60
	<hr/>	<hr/>	<hr/>	<hr/>
Total income	147,670	29,437	177,107	132,494
Expenditure on:				
Raising funds	1,682		1,682	493
Charitable activities		8,018	8,018	4,171
Other expenditure	166,404	25,663	192,067	121,404
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditure	168,086	33,681	201,767	126,068
Net income/exp.	(20,416)	(4,244)	(24,660)	6,426
Totals B/F.	51,172	79,627	130,799	124,373
Nett accruals	<u>(376)</u>	<hr/>	<u>(376)</u>	<hr/>
Totals C/F.	30,380	75,383	105,763	130,799

**The Parochial Church Council of the Ecclesiastical Parish of Much Wenlock with Bourton**

**Registered Charity No. 1142708**

**BALANCE SHEET AT 31 DECEMBER 2024**

<b>CURRENT ASSETS</b>	<b>2024</b>	<b>2023</b>
	£	£
Bank Current accounts	1,445	2,311
Bank Deposit account	17,147	102,457
Bank CCLA account	87,507	25,075
Cash in Hand	<u>40</u>	<u>40</u>
	106,140	129,883
Debtors & Prepayments	<u>1,148</u>	<u>2,500</u>
	107,278	132,383
Less Current Liabilities	(1,524)	<u>(1,584)</u>
	<b><u>105,764</u></b>	<b><u>130,799</u></b>

**Represented by: -**

General	22,151	42,593
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**Designated**

Mission	2,119	2,119
Fabric	4,735	6,460
	6,854	8,579

**Restricted**

Bourton	7,984	16,971
Sharpen	3,700	3,900
Fabric	65,075	51,685
Bells	-	7,371
	76,759	79,627
	<b><u>105,764</u></b>	<b><u>130,799</u></b>

**The Parochial Church Council of the Ecclesiastical Parish of Much Wenlock with Bourton**

**Registered Charity No. 1142708**

**Statement of Financial Affairs for year ending 31<sup>st</sup> December 2024**

		<b>2024</b>			<b>2023</b>
	<b>General</b>	<b>Designated</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	<b>Unrestricted</b>	<b>Unrestricted</b>	<b>Funds</b>	<b>Funds</b>	<b>Funds</b>
<b>Income</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Giving	46,275		330	46,605	48,458
Gift Day	417			417	2,155
Charitable collections			5,372	5,372	9,384
Tax refunds	13,349			13,348	15,234
Donations	49,992			49,992	17,861
Grants	1,600			1,600	4,280
Fees	3,296		150	3,446	8,408
Fund Raising (Bells)		580	20,832	21,411	7,371
Events	5,112		2,753	7,865	
Legacy etc				-	2,500
Herald	14,950			14,950	14,276
Sundry	292			291	60
Bank Interest	1,236	4,203		5,439	2,507
Loan repayment	2,500			2,500	-
VAT Refund	3,868			3,868	
<b>Total</b>	<b>142,887</b>	<b>4,783</b>	<b>29,437</b>	<b>177,108</b>	<b>132,494</b>
<b>Expenditure</b>					
Distribute Charities			8,018	8,018	4,171
Parish Promise	60,000			60,000	66,296
Staff	9,238			9,238	8,694
Team expenses	4,525			4,525	1,406
Mission expenses	-			-	200
Utilities	9,429		358	9,787	8,860
Insurance	4,296			4,296	5,072
Cleaning	136			136	726
Repair & Replace		41,661	33,680	75,340	5,244
Churchyard Maint.	7,013		2,772	9,786	8,498
Sanctuary exp.	847			847	256
Bellringers exp.	32			32	32
Choir exp.	270			270	207
Admin exp.	657			657	497
Herald exp.	15,039			15,039	14,462
Fund raising	1,682			1,682	493
Sundry	<u>1,915</u>	<u></u>	<u>200</u>	<u>2,115</u>	<u>954</u>
<b>Total expenditure</b>	<b>115,079</b>	<b>41,661</b>	<b>45,027</b>	<b>201,767</b>	<b>126,068</b>

**Movement**

**(24,659)**

**6,426**

**The Parochial Church Council of the Ecclesiastical Parish of Much Wenlock with Bourton**  
**Registered Charity No. 1142708**

**Notes to the Financial Statement or year ended 31<sup>st</sup> December 2024**

Notes to the 2024 accounts:

- A. Two exceptional items affected the financial year. A replacement organ was ordered with a potential cost approaching £95K. However, this will be covered by a generous donor. The initial deposit of £34,504K plus VAT has been paid by this person. The second stage payment was paid in January 2025. The bells were subject to a major refurbishment at a cost approaching £25K, although this was covered by funds raised by the bellringers.
- B. The Wenlock Herald virtually broke even for the year. However, a switch to a different print company from January 2025 will save us several thousand pounds per year, and thus return it to a measure of profitability.
- C. Overall net funds saw a major reduction of over £24K as a result of lower income and increased expenditure.

- 1) The PCC is a public benefit entity within the meaning of FRS102. The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006, governing the accounts of PCCs and with the Regulations “true and fair view” provisions.

- 2) Unrestricted Funds

These represent the remaining income funds of the PCC that are available for spending on the general purposes of the PCC, including amounts designated by the PCC for its own use or spending on a future project.

- 3) Restricted Funds

These are income funds that must be spent on restricted purposes.

Sharpen restricted fund is a legacy that must be spent on the upkeep of a grave in the Town Cemetery.

The Much Wenlock Fabric fund is a legacy from one parishioner to be spent on the upkeep of the building.

The Bourton restricted fund was a legacy for the upkeep of the churchyard.

- 4) Designated and Restricted Funds

	As at 01/01/24 £	Income £	Expenditure £	As at 31/12/24 £	NOTES
Designated					
Fabric	6,460	29,497	31,222	4,735	
Mission	<u>2,119</u>	_____	_____	<u>2,119</u>	
Total	8,579	29,497	31,222	6,854	



Restricted				
Sharpen	3,900		200	3,700
Bellringers	7,371	580	7,951	-
Fabric Much Wenlock	51,685	33,640	20,250	65,075
Fabric Bourton	<u>16,971</u>	<u>      </u>	<u>8,987</u>	<u>7,984</u>
Total	79,927	34,220	37,388	76,759

**The Parochial Church Council of the Ecclesiastical Parish of Much Wenlock with Bourton**  
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5) Staff Costs

	<u>2024</u>	<u>2023</u>
Wages and salaries	£9,237	£8,694
Average no. of employees	2	2

During the year, the PCC employed a Director of Music and a cleaner (both part-time) but no payments were large enough to attract social security costs and no pension contributions were made.

6) Related Parties

There were no employee benefits to key management personnel in the current or previous years.

No payments or expenses were paid to any PCC member, persons closely connected to them or related persons.

7) Analysis of Transfer between Funds

There were no transfers between funds.

8) Current Assets and Prepayments

	2024	2024
	£	£
Debtors (unrestricted funds)		
Tax recoverable	1,148	
Prepayments		
Fees		
Other debtors	<u>          </u>	<u>2,500</u>
	1,148	2,500
Liabilities falling due in one year.		
Accruals utilities	1,524	1,584
Other creditors		
Receipts in Advance	<u>          </u>	
	1,524	1,584