# Parochial Church Council of the Ecclesiastical Parish of Crewkerne

## Report and Accounts
## Year ended 31 December 2025

Stewardship
*Active generosity*

1 Lamb's Passage, London EC1Y 8AB
www.stewardship.org.uk

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

**CHARITY INFORMATION**

**FOR THE YEAR ENDED 31 DECEMBER 2025**

| | | |
|---|---|---|
| **Members of the Parochial Church Council** | Rev CJ Davis | *Rector and chair* |
| | Mrs P Smith | *Churchwarden & Vice Chair (from May 2025)*<br>*Deanery Synod Rep* |
| | Mr K Province | *Churchwarden & Vice Chair (until May 2025)* |
| | Mr N Bennett | *Treasurer (appointed January 2025)* |
| | Miss D Brown | *Deanery Synod Rep* |
| | Miss A Caddy | |
| | Mr P Cleden | *(appointed January 2025)* |
| | Mrs A Cossins | |
| | Ms C Duncan-Smith | |
| | Mr G Harrison | *Deanery Synod Rep (resigned October 2025)* |
| | Mr J Jevons | |
| | The Very Rev R Key | |
| | Mrs D McWilliam | *Secretary (appointed January 2025)* |
| | Mrs C Newman | |
| | Rev D Newman | |

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

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# PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CREWKERNE
## Annual Report of the members of the Parochial Church Council for the year ended 31 December 2025

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

**Objects of the charity**

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

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

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

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

- The church maintains a functioning website.
- *The Voice,* a monthly parish magazine, reaches nearly 200 homes.

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

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

The appointment of PCC members is governed by, and set out in, the Church Representation Rules. The PCC comprises *ex-officio* members (which includes clergy and churchwardens), 12 elected members and two co-opted members. The PCC organises elections annually before the Annual Parochial Church Meeting (APCM).

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

The PCC met on nine occasions, the Standing Committee met on four and the Staffing and Pay Committee met on four. The principle items of business included:

- Recognition of the need to maintain budgetary control, review investments and legacies, and to understand different funding streams;
- Reviewing safeguarding, the re-adoption of formal approval of the safeguarding procedure, the necessity for appropriate training to be carried out and utilising the hub across the benefice;
- The establishment of a Staffing and Pay Committee to deal with employees' remuneration and employment issues;
- Reviewing the workload of the Rector and establishing ways in which he could be better supported;
- Working with The Good Shepherd, Hewish, as a daughter church, to consider its future;
- Agreeing further urgent repairs to the church roof;
- Awaiting the outcome and recommendations of the 2025 Quinquennial Inspection.

**Financial review**
- During the year, planned giving decreased by £1,611 (4%); and expenditure also decreased by £17,763 to £152,423. There were losses on investments of £17,956, with an overall deficit of £82,445.
- In 2024, the PCC had been notified of a residuary legacy from the late Sylvia Bartlett, in the form of shares in a private company, which it had anticipated selling and receiving in 2025. However, there were complications over the value of the shares and, along with

other joint beneficiaries, the PCC incurred legal costs in the process, which it intended to offset against the sale proceeds. Legal costs, to date, have been incorporated into the accounts.

- The PCC received a pecuniary legacy from the late Celia Shears, which has been designated to the fabric fund.
- It was necessary to sell £55,000 worth of investments to maintain cash flow.
- The charity's total reserves are £445,788, of which £337,455 is unrestricted and may be used for any charitable purpose.
- The Diocese assessed the PCC's Parish Share to be £53,900 for the year to 31 December 2025, which has been paid in full, via the Ephesian Fund.

**Reserves Policy**

The PCC has determined that the charity should aim to hold unrestricted cash of no less than £20,000 *(*which equates to two months' of unrestricted expenditure) so that the charity could continue to operate should income and/or expenditure vary adversely. At year end, the charity held unrestricted cash of £42,330 therefore the charity is complying with its reserves policy.

**Going Concern**

There are no going concern uncertainties.

**Key Risks and Uncertainties**

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

**Safeguarding**

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

**Volunteers**

The PCC would like to thank all the volunteers who work hard to make St Bart's the community it is. In particular, we thank our churchwardens, Mrs Pippa Smith and Mr Kevin Province, and church officers, Mrs Diane McWilliam (Secretary), Mr Nigel Bennett (Treasurer) and Mrs Annmarie Province (Safeguarding Officer); also our retired clergy, Very Rev Bob Key and Rev David Newman, who assist across the benefice.

**Other Matters**

The latest quinquennial inspection took place in October 2025 but was not issued until January 2026. Two urgent matters need addressing: the downpipe against the west corner of the south porch, and the poor condition of the churchyard wall, which we understand is the responsibility of Somerset Council. The Fabric Team will implement an action plan, and the PCC will monitor it.

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

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

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

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

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

Christopher Davis
Christopher Davis (Apr 16, 2026 10:46:57 GMT+1)
Rev C J Davis

Date: Apr 16, 2026

## INDEPENDENT EXAMINER'S REPORT

## TO THE MEMBERS OF THE PAROCHIAL CHURCH COUNCIL OF

## PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CREWKERNE ('the Charity')

I report to the members of the PCC (who are also the charity's trustees) on my examination of the accounts of the Charity for the year ended 31 December 2025 on pages 7 to 17 following, which have been prepared on the basis of the accounting policies set out on pages 9 and 10.

### Responsibilities and basis of report

As members of the PCC you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

### Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or

2. the accounts do not accord with those records; or

3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Sarah Crispin

Sarah Crispin (Apr 16, 2026 15:17:36 GMT+1)

Sarah Crispin ACA
Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Apr 16, 2026

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

**STATEMENT OF FINANCIAL ACTIVITIES**

**FOR THE YEAR ENDED 31 DECEMBER 2025**

| | Note | Unrestricted Funds £ | Restricted Funds £ | Endowment Funds £ | Total Funds 2025 £ | Total Funds 2024 £ |
|---|---|---|---|---|---|---|
| **INCOME AND ENDOWMENTS FROM:** | | | | | | |
| Donations and legacies | 3 | 63,026 | 926 | - | 63,952 | 60,128 |
| Charitable activities | 4 | 6,332 | - | - | 6,332 | 7,324 |
| Other trading activities | 5 | 3,882 | - | - | 3,882 | 3,610 |
| Investments | 6 | 10,025 | 3,744 | - | 13,769 | 15,613 |
| **Total income and endowments** | | 83,264 | 4,670 | - | 87,935 | 86,675 |
| **EXPENDITURE ON:** | | | | | | |
| Charitable activities | 7 | 137,300 | 15,123 | - | 152,423 | 170,187 |
| **Total expenditure** | | 137,300 | 15,123 | - | 152,423 | 170,187 |
| **Net gains/(losses) on investments** | | (12,358) | (4,650) | (948) | (17,956) | 10,351 |
| **Net income/(expenditure)** | | (66,394) | (15,104) | (948) | (82,445) | (73,161) |
| **Transfers between funds** | 14 | - | - | - | - | - |
| **Net movement in funds** | | (66,394) | (15,104) | (948) | (82,445) | (73,161) |
| **Reconciliation of funds:** | | | | | | |
| Total funds brought forward | | 403,849 | 94,242 | 30,144 | 528,234 | 601,394 |
| **Total funds carried forward** | 14 | 337,455 | 79,138 | 29,195 | 445,788 | 528,233 |

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

All income and expenditure derive from continuing operations.

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

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

**BALANCE SHEET**

**AS AT 31 DECEMBER 2025**

| | Note | Unrestricted Funds £ | Restricted Funds £ | Endowment Funds £ | Total Funds 2025 £ | Total Funds 2024 £ |
|---|---|---|---|---|---|---|
| **FIXED ASSETS** | | | | | | |
| Tangible assets | 9 | - | - | - | - | - |
| Investments | 10 | 293,630 | 76,854 | 19,378 | 389,862 | 462,819 |
| | | 293,630 | 76,854 | 19,378 | 389,862 | 462,819 |
| **CURRENT ASSETS** | | | | | | |
| Debtors | 11 | 9,200 | - | - | 9,200 | 12,726 |
| Cash at bank and in hand | 12 | 42,330 | 2,284 | 9,817 | 54,431 | 65,731 |
| | | 51,530 | 2,284 | 9,817 | 63,631 | 78,457 |
| **CREDITORS: Amounts falling due within one year** | 13 | (7,705) | - | - | (7,705) | (13,043) |
| **Net current assets / (liabilities)** | | 43,825 | 2,284 | 9,817 | 55,926 | 65,415 |
| **Total assets less current liabilities** | | 337,455 | 79,138 | 29,195 | 445,788 | 528,233 |
| **TOTAL NET ASSETS** | | 337,455 | 79,138 | 29,195 | 445,788 | 528,233 |
| **FUND BALANCES** | 14 | | | | | |
| Unrestricted Funds | | | | | | |
| General funds | | 299,691 | - | - | 299,691 | 373,490 |
| Designated funds | | 37,764 | - | - | 37,764 | 30,358 |
| | | 337,455 | - | - | 337,455 | 403,848 |
| Restricted Funds | | - | 79,138 | - | 79,138 | 94,241 |
| Endowment Funds | | - | - | 29,195 | 29,195 | 30,144 |
| | | 337,455 | 79,138 | 29,195 | 445,788 | 528,233 |

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

Christopher Davis
Christopher Davis (Apr 16, 2026 10:46:57 GMT+1)

Rev CJ Davis (Incumbent & Chair)

Date: Apr 16, 2026

Nigel Bennett
Nigel Bennett (Apr 16, 2026 11:37:15 GMT+1)

Mr N Bennett (Treasurer)

Apr 16, 2026

Charity number: 1127639

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

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

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2025**

## 1 Statutory Information

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

## 2 Accounting Policies

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

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

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

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

a) Going concern

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

b) Income

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

Income from donations and legacies includes:

i) Recoverable gift aid. This is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.

ii) Legacies. Income from legacies is recognised when a distribution is received from the estate or, if earlier, when the charity has been notified that a distribution will be made and the amount receivable can be measured reliably.

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

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

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

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

c) Expenditure

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

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

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

**2 Accounting Policies (cont.)**

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

d) Fund accounting

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

e) Tangible fixed assets

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

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

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

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

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

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

f) Investments

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

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

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

g) Taxation

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

h) Financial instruments

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

i) Exemption from preparing a cashflow statement

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

j) Critical accounting estimates and areas of judgement

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

## 3 Donations and legacies

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Planned giving | 39,240 | 40,851 |
| Other donations | 10,483 | 3,416 |
| Church collections | 2,414 | 3,362 |
| Legacies receivable | 1,000 | 1,000 |
| Income tax recoverable | 10,815 | 11,499 |
| | 63,952 | 60,128 |

## 4 Income from charitable activities

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Social events and coffee sales | 1,502 | 1,622 |
| Book sales | 290 | 130 |
| PCC fees | 4,153 | 5,317 |
| Church Lettings | 387 | 255 |
| | 6,332 | 7,324 |

## 5 Income from other trading activities

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Magazine income | 3,882 | 3,610 |
| | 3,882 | 3,610 |

## 6 Investment income

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Dividends | 12,108 | 12,561 |
| Bank interest | 1,661 | 3,052 |
| | 13,769 | 15,613 |

## 7 Charitable expenditure

| | | 2025 | 2024 |
|---|---|---|---|
| | | £ | £ |
| a | **Costs incurred directly on specific activities** | | |
| | Ministry expenses: | | |
| | Parish share | - | 3,925 |
| | Ministry staff employment costs | 2,552 | 3,424 |
| | Clergy expenses | 401 | 1,333 |
| | Other ministry expenses | 1,117 | 3,183 |
| | Cost of events | 837 | 1,037 |
| | Parish magazine and bookstall | 2,353 | 2,778 |
| | | 7,261 | 15,679 |
| | Property expenses: | | |
| | Operational costs for church | 18,559 | 27,855 |
| | Major repairs to church | 15,154 | 5,389 |
| | Operational costs for church hall | 4,120 | 16,385 |
| | | 37,833 | 49,628 |
| | Grants payable (7c) | 54,922 | 49,146 |
| | | 100,016 | 114,453 |
| b | **Costs incurred on support & administration** | | |
| | Governance costs | | |
| | Independent examiner's fee | 2,100 | 2,040 |
| | Other | - | 360 |
| | | 2,100 | 2,400 |
| | Administrative staff employment costs | 34,309 | 40,752 |
| | Subscriptions and professional fees | 5,642 | 1,918 |
| | Office costs | 3,872 | 4,612 |
| | Depreciation of tangible fixed assets | - | - |
| | Insurance | 6,485 | 6,052 |
| | | 52,408 | 55,734 |
| | **Total expenditure** | 152,423 | 170,187 |

**7 Charitable expenditure (cont.)**

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

**c Grants payable**

| | Institutions | Individuals | 2025 |
|---|---|---|---|
| | £ | £ | £ |
| Grants for UK and overseas mission | 54,886 | - | 54,886 |
| | 54,886 | - | 54,886 |

The comparatives for the previous year are as follows:

| | Institutions | Individuals | 2024 |
|---|---|---|---|
| | £ | £ | £ |
| Grants for UK and overseas mission | 48,546 | 600 | 49,146 |
| | 48,546 | 600 | 49,146 |

The charity's principal grants to institutions comprised:

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| The Ephesian Fund | 53,900 | 47,852 |
| Grants to institutions for less than £1,000 each | 986 | 693 |
| | 54,886 | 48,546 |

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

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

The average monthly number of employees during the year was 2.9 (2024:3). Most of the charity's activities are carried out by volunteers.

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

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

| | Wages & salaries | Other employment benefits | Employer pension contributions | 2025 |
|---|---|---|---|---|
| | | | | £ |
| Members of the PCC | | | | |
| Gordon Harrison | 15,277 | - | - | 15,277 |
| | | | | 15,277 |

The following amounts were payable in the previous year:

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

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

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

## 9 Tangible fixed assets

| | Fixtures, fittings and equipment | Total 2025 |
|---|---|---|
| | £ | £ |
| Cost | | |
| At 1 January 2025 | 9,021 | 9,021 |
| Additions | - | - |
| Disposals | - | - |
| At 31 December 2025 | 9,021 | 9,021 |
| Accumulated depreciation | | |
| At 1 January 2025 | 9,021 | 9,021 |
| Charge for the year | - | - |
| Eliminated on disposal | - | - |
| At 31 December 2025 | 9,021 | 9,021 |
| Net book value | | |
| At 31 December 2025 | - | - |
| At 31 December 2024 | - | - |

## 10 Fixed asset investments

| | Tompsett Investment | Lang Endowment | Isaacs Investment | HT Lunn Investment | 2025 £ | 2024 £ |
|---|---|---|---|---|---|---|
| Fair value brought forward | 190,857 | 17,181 | 251,636 | 3,145 | 462,819 | 452,467 |
| Purchases during the year | - | - | | - | - | - |
| Disposals during the year | - | - | (55,000) | - | (55,000) | - |
| Change in value of investments | - 7,630 | (822) | (9,378) | (126) | (17,956) | 10,351 |
| Fair value carried forward | 183,226 | 16,359 | 187,258 | 3,019 | 389,862 | 462,819 |

## 11 Debtors

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| **Falling due within one year:** | | |
| Trade debtors | 1,848 | - |
| Tax recoverable | 4,090 | 7,890 |
| Other debtors | 2,312 | 3,223 |
| Prepayments and accrued income | 949 | 1,613 |
| | 9,200 | 12,726 |

## 12 Cash at Bank and in Hand

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Cash at bank with immediate access | 40,834 | 52,302 |
| Notice deposits (with a term of three months or less) | 13,022 | 12,883 |
| Petty cash | 575 | 545 |
| | 54,431 | 65,731 |

## 13 Creditors: liabilities falling due within one year

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Trade creditors | - | 2,825 |
| Other creditors | - | 60 |
| Accruals | 7,705 | 10,158 |
| | 7,705 | 13,043 |

## 14 Funds

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

| | Opening balance 2025 £ | Incoming resources 2025 £ | Outgoing resources 2025 £ | Transfers in the year 2025 £ | Gains and losses 2025 £ | Closing balance 2025 £ |
|---|---|---|---|---|---|---|
| *Designated Funds* | | | | | | |
| Hewish Church | 24,112 | 663 | (1,777) | (2,073) | - | 20,925 |
| Rector's Discretionary Fund | 80 | - | (36) | - | - | 44 |
| Sparks designated fund - education | 6,166 | 537 | - | - | - | 6,702 |
| Noticeboard | - | - | - | 1,000 | - | 1,000 |
| Fabric | - | 9,702 | (1,170) | - | - | 8,532 |
| Bells fund | - | 40 | - | - | - | 40 |
| Organ fund | - | 520 | - | - | - | 520 |
| | 30,358 | 11,462 | (2,983) | (1,073) | - | 37,764 |
| *General Unrestricted Funds* | 373,491 | 71,803 | (134,317) | 1,073 | (12,358) | 299,691 |
| Total Unrestricted Funds | 403,848 | 83,264 | (137,300) | - | (12,358) | 337,455 |
| *Restricted Funds* | | | | | | |
| Clock | 11,060 | 368 | - | - | (554) | 10,874 |
| Mission | 2,094 | 70 | (914) | - | (105) | 1,145 |
| Music | 8,208 | 1,199 | (210) | - | (411) | 8,786 |
| Pew cushions | 1,675 | 56 | - | - | (84) | 1,647 |
| Roof | 61,716 | 2,056 | (13,319) | - | (3,091) | 47,362 |
| West Window and Fabric | 5,761 | 363 | (665) | - | (289) | 5,170 |
| Bells and bell tower | 2,338 | 78 | (15) | - | (117) | 2,284 |
| Assistant clergy fund | 1,389 | 480 | - | - | - | 1,869 |
| | 94,241 | 4,670 | (15,123) | - | (4,650) | 79,138 |
| *Endowment Funds* | | | | | | |
| Permanent | | | | | | |
| E S Lang Fund | 17,181 | - | - | - | (823) | 16,358 |
| Sparks Fund | 9,818 | - | - | - | - | 9,818 |
| H T Lunn Fund | 3,145 | - | - | - | (126) | 3,019 |
| | 30,144 | - | - | - | (949) | 29,195 |
| Aggregate of funds | 528,233 | 87,935 | (152,423) | - | (17,957) | 445,788 |

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

a) From Hewish to General as contribution towards Parish costs less gift aid claimed by Crewkerne and owed to Hewish.

b) From General to the designated Noticeboard fund as a legacy received in 2024 was designated in 2025.

**Analysis of net assets by fund**

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

| | Unrestricted Funds | | | | |
|---|---|---|---|---|---|
| | General funds £ | Designated funds £ | Restricted funds £ | Endowment funds £ | 2025 £ |
| Investments | 293,630 | - | 76,854 | 19,378 | 389,862 |
| Debtors | 9,137 | 63 | - | - | 9,200 |
| Cash at bank and in hand | 4,629 | 37,701 | 2,284 | 9,817 | 54,431 |
| Creditors falling due within one year | (7,705) | - | - | - | (7,705) |
| | 299,691 | 37,764 | 79,138 | 29,195 | 445,788 |

**14 Funds (cont.)**

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

| | Opening balance 2024 £ | Incoming resources 2024 £ | Outgoing resources 2024 £ | Transfers in the year 2024 £ | Gains and losses 2024 £ | Closing balance 2024 £ |
|---|---|---|---|---|---|---|
| *Designated Funds* | | | | | | |
| Hewish Church | 25,824 | 2,423 | (1,310) | (2,825) | - | 24,112 |
| Rector's Discretionary Fund | 680 | - | (600) | - | - | 80 |
| Sparks designated fund - education | - | 511 | - | 5,654 | - | 6,166 |
| | 26,504 | 2,934 | (1,910) | 2,829 | - | 30,358 |
| *General Unrestricted Funds* | 439,558 | 77,745 | (157,026) | 5,520 | 7,693 | 373,491 |
| Total Unrestricted Funds | 466,062 | 80,680 | (158,936) | 8,349 | 7,693 | 403,848 |
| *Restricted Funds* | | | | | | |
| Clock | 10,538 | 286 | - | - | 236 | 11,060 |
| Mission | 1,996 | 54 | - | - | 45 | 2,094 |
| Music | 8,232 | 223 | (432) | - | 184 | 8,208 |
| Pew cushions | 1,596 | 43 | - | - | 36 | 1,675 |
| Roof | 58,805 | 1,596 | - | - | 1,316 | 61,716 |
| West Window and Fabric | 15,293 | 3,265 | (10,444) | (2,695) | 342 | 5,761 |
| Bells and bell tower | 2,228 | 60 | - | - | 50 | 2,338 |
| Assistant clergy fund | - | 468 | - | 921 | - | 1,389 |
| Other restricted donations | 375 | - | (375) | - | - | - |
| | 99,063 | 5,995 | (11,251) | (1,774) | 2,208 | 94,241 |
| *Endowment Funds* | | | | | | |
| Permanent | | | | | | |
| E S Lang Fund | 17,723 | - | - | (921) | 380 | 17,181 |
| Sparks Fund | 15,472 | - | - | (5,654) | - | 9,818 |
| H T Lunn Fund | 3,074 | - | - | - | 70 | 3,145 |
| | 36,269 | - | - | (6,575) | 450 | 30,144 |
| Aggregate of funds | 601,394 | 86,675 | (170,187) | - | 10,351 | 528,233 |

**Analysis of net assets by fund**

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

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

**14 Funds (cont.)**

*Designated Funds*

The Hewish Church fund represents the income and expenditure associated with the Hewish Church.
The Rector's Discretionary Fund is designated for his use for pastoral needs as they arise.
The Sparks designated fund represents income earned from the Sparks endowment and has been set aside by the PCC for education in the parish.
The Noticeboard fund is for the replacement of the external south entrance noticeboard.
The Fabric fund is for general expenditure on the building not covered by restricted funds.
The Bells fund is for maintenance of the bells.
The Organ fund is for maintenance of the organ.

*Restricted Funds*

The Clock fund is for repair and maintenance of the clock.
The Mission fund restricted to expenditure on Christian Literature
The Music fund is restricted to expenditure on the repair & service of the Church Organ
The Pew cushions fund is restricted to the repair and replacement of the pew cushions
The Roof fund is restricted to expenditure on roof maintenence
The West Window and Fabric fund is restricted to expenditure on building repairs
The Bells and bell tower fund is restricted to expenditure on refurbishment of the bells and tower.
The Assistant Clergy fund represents income received from the ES Lang endowment fund which is restricted to funding the costs of assistant clergy in the parish.
Other restricted donations are small amounts for specific appeals.

*Endowment Funds*

Income from the E S Lang Fund supports the costs of assistant clergy in the parish.
Income from the Sparks Fund is unrestricted but the PCC intends the money to be used for education in the parish.
Income from the HT Lunn Fund is unrestricted.

**15 Transactions with related parties**

During the year the charity:

a) received donations totalling £21,335 (2024: £18,966) from related parties (which includes members of the PCC, any other members of key management and anyone closely connected to them).

b) expenses totalling £nil were paid (2024: £nil) to non-clergy members of the PCC for reimbursement of expenses whilst carrying out duties associated with being PCC members; reimbursements for expenses incurred when acting as agent for the charity or incurred when undertaking employment duties not connected with serving as a PCC member are not included in this disclosure.

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

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES**

**FOR THE YEAR ENDED 31 DECEMBER 2025**

| | Note | Unrestricted funds General 2025 £ | Designated 2025 £ | Restricted 2025 £ | Endowment 2025 £ | Total 2025 £ | Unrestricted funds General 2024 £ | Designated 2024 £ | Restricted 2024 £ | Endowment 2024 £ | Total 2024 £ |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **INCOME AND ENDOWMENTS FROM:** | | | | | | | | | | | |
| Donations and legacies | 3 | 53,007 | 10,019 | 926 | - | 63,952 | 55,425 | 2,007 | 2,695 | - | 60,128 |
| Charitable activities | 4 | 6,332 | - | - | - | 6,332 | 7,324 | - | - | - | 7,324 |
| Other trading activities | 5 | 3,322 | 560 | - | - | 3,882 | 3,610 | - | - | - | 3,610 |
| Investments | 6 | 9,142 | 883 | 3,744 | - | 13,769 | 11,386 | 927 | 3,300 | - | 15,613 |
| **Total income and endowments** | | 71,803 | 11,462 | 4,670 | - | 87,935 | 77,745 | 2,934 | 5,995 | - | 86,675 |
| **EXPENDITURE ON:** | | | | | | | | | | | |
| Charitable activities: | 7 | 134,317 | 2,983 | 15,123 | - | 152,423 | 157,026 | 1,910 | 11,251 | - | 170,187 |
| **Total Expenditure** | | 134,317 | 2,983 | 15,123 | - | 152,423 | 157,026 | 1,910 | 11,251 | - | 170,187 |
| **Net gains/(losses) on investments** | | (12,358) | - | (4,650) | (948) | (17,956) | 7,693 | - | 2,208 | 450 | 10,351 |
| **Net income/(expenditure)** | | (74,872) | 8,479 | (15,104) | (948) | (82,445) | (71,587) | 1,024 | (3,047) | 450 | (73,161) |
| **Transfers between funds** | 14 | 1,073 | (1,073) | - | - | - | 5,520 | 2,829 | (1,774) | (6,575) | - |
| | | (73,799) | 7,406 | (15,104) | (948) | (82,445) | (66,067) | 3,854 | (4,821) | (6,126) | (73,161) |
| **Reconciliation of funds:** | | | | | | | | | | | |
| Total funds brought forward | | 373,491 | 30,358 | 94,242 | 30,144 | 528,233 | 439,558 | 26,504 | 99,063 | 36,269 | 601,394 |
| **Total funds carried forward** | 14 | 299,691 | 37,764 | 79,138 | 29,195 | 445,788 | 373,491 | 30,358 | 94,242 | 30,144 | 528,233 |