

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF FISHERTON ANGER (ST PAUL), SALISBURY

England & Wales · Charity number 1132168

Details

Other names ST PAUL'S PCC, SALISBURY

Status Registered

Legal form Previously excepted

Registered 2009-10-16

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

Contact

Address St. Pauls Church
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Salisbury
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Activities

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

Activities: Regular public worship; pastoral work, including visiting; teaching of Christianity through courses and small groups; provision of children and youth activities with a Christian ethos; promotion of Christianity ; promoting the whole mission of the church through activities for senior citizens, parents and toddlers and special need groups; supporting other charities in the UK and overseas.

Classification

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

Geography

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

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£589,224	£537,801	£757,282	9
2023-12-31	£482,940	£474,662	-	-
2022-12-31	£526,606	£498,974	£697,581	12
2021-12-31	£516,368	£503,943	£669,949	12
2020-12-31	£573,526	£541,175	£657,524	13

Trustees

Name	Role	Appointed
Alyson Janet Furness		2026-05-18
Andrew Douglas Farley		2025-05-12
Andrew Gordon Ferguson		2019-05-13
Brett Kazali		2024-05-20
David Oliver Downie		2024-05-20
ELIZABETH ANN POLLARD		2023-05-22
Francis Cassius Kavwenje		2026-05-18
Frank Anthony Brown		2022-06-27
Hannah Elizabeth Holloway		2024-05-20
Hannah Elizabeth Williams		2022-06-27
Jack Lonsdale		2026-05-18
James Murphy		2023-05-22
Jane Eleanor Renyard		2025-05-12
Joshua Anthony Holloway		2026-05-18
Lawrence Michael John Baxter-Brown		2025-05-12
Lucy Henrietta Wesley Hendry		2026-05-18
Michael Anthony Smith		2021-04-26
Naomi Bernice Brennan		2023-05-22
Peter Sainsbury		2026-05-18
Philippa Bracegirdle		2023-05-22
RICHARD OGILVIE MERLOTT CHITTY		
Rev Canon CRAIG JAMES RYALLS		2014-07-21

Accounts



St Paul's
Salisbury

The Parochial Church Council of the Ecclesiastical Parish of Fisherton Anger (St Paul),
Salisbury
Registered Charity 1132168

**Annual Report and Financial
Statements**
for the Year Ending 31st December 2024

ST PAUL'S CHURCH SALISBURY

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St Paul's Annual Church Report

For the year January-December 2024

Registered charity number: 1132168

1. Objectives and Activities, Achievement and Performance and Public Benefit

The Parochial Church Council Powers Measure 1956 (as amended) and Church Representation Rules state that the objects of the PCC are to promote in the ecclesiastical parish the whole mission of the church. The five marks of mission developed by the Anglican Consultative Council and adopted by the General Synod of The Church of England in 1996 have been adopted by St Paul's as understanding what contemporary mission is about:

- 1) To proclaim the Good News of the Kingdom.
- 2) To teach, baptise and nurture new believers.
- 3) To respond to human need by loving service.
- 4) To seek to transform unjust structures of society, to challenge violence of every kind and pursue peace and reconciliation.
- 5) To strive to safeguard the integrity of creation and sustain and renew the life of the earth.

As an organisation the mission of St Paul's is encapsulated in our focus on Jesus Christ, who described himself as, 'The Way, the Truth and the Life' (John chapter 14, verse 6). We seek to keep Jesus at the centre of everything as we focus on renewing faith, restoring hope, and sharing the radical love of God within St Paul's and the wider community. Our emphasis on faith, hope and love is inspired by chapter thirteen of St Paul's first letter to the Corinthian Church.

The PCC have given due regard to the public benefit when planning the church's activities, in accordance with the Charity Commission's general guidance on Public Benefit. This report sets out the PCCs activities, achievements, and performance during the year, which are related to the objects and purposes for which the church exists. The benefits are directly related to the aims of the church and are fully compliant with the principles set out in the Charity Commission Principles on Public Benefit.

The Trustees Report describes some of the key areas of focus and events in the life, ministry, and mission of St Paul's Church over the last 12 months.

a) Adult Discipleship

SUNDAY SERVICES

At St Paul's we prioritise teaching and preaching in our morning gathering. In addition to this the discipleship process continues within our network of Life Groups that meet in church members homes. In January, through to July, we journeyed through the gospel of Mark in a teaching series called '*Devoted*', which explored what it means to be a disciple of Jesus in the 21st Century. Our focus on Mark was incorporated into our Easter devotions and Celebrations. In November Gerald Osborne and Colin Heber-Percy presented a dramatised recital of Mark's gospel, live in Church. This event was hosted by 'House of Opportunity', a local Christian charity that helps to prevent modern slavery in Southeast Europe.

In August we dipped into the book of Judges with a short series exploring the life of Samson. The new academic year in September focused on a teaching series called '*Together as One*', which explored our common shared identity, church unity, and our shared responsibilities as members of the church. This culminated in a church-wide stewardship campaign, which proved to be successful as the financial reports indicate below.

On 17th November we held our first '*Safeguarding Sunday Service*', which was dedicated to promoting a safer church. This proved to be providential as it was the week that Justin Welby resigned from his position as the Archbishop of Canterbury in the aftermath of the Makin Report (The Church of England's Independent review in the mishandling of abuse perpetrated by John Smyth). It was important to openly acknowledge the historic failures in safeguarding as well as promoting the current and more robust safeguarding measures that the Church of England now has in place. The service was well received, and we plan to make it an annual event in the ongoing life of St Paul's.

ADVENT AND CHRISTMAS CELEBRATIONS

In December we focused on Advent leading up to our Christmas celebrations. This included our annual '*Create for Christmas*', a guest event which draws together women in the parish and community to enjoy festive refreshments, make simple gifts and decorations and hear the Christmas message. Saltmine Theatre Company visited on Wednesday 18th December with their production of Jack and the Beanstalk. This event brought together those within the church family and wider community, some of whom would not be able to attend were it not for the generosity of individuals within the church family.

For our Carols in the Round service on 15th December, the Rector, invited local community choir, 'Evolution Choir' to join us as our special guests. We began with a Carol Service, led by members of the St Paul's worship team, with several contributions by Evolution Choir. Then after an interval of refreshments Evolution Choir led a melody of popular festive songs. We received positive feedback about this event. One person commented, "Evolution brought so much joy to the evening." The following week Emma Lockwood led the St Paul's Christmas Choir in a beautiful Carol Service. This was the culmination of weeks of rehearsing by our own community 'ad-hoc' choir, and all the work certainly paid off. Next year Emma Lockwood is taking a well-earned year off from organising the Christmas choir and so we may not have a choir in 2025.

Other Christmas highlights included the children's nativity '*Follow the Star*' which was written by Bethan Ferguson and carried a clear message about the true meaning of Christmas. Many of the children from Kingdom Kids took part, and Andy Ferguson and Dave Massey made an excellent comedy double act. One church member described the events as "laugh out loud funny". Through our Christmas guest services collections, we were able to donate just over a thousand pounds, which was divided between our chosen charities the Salisbury Foodbank and Projects Delivering Hope, which serves people of South Sudan.

LIFE GROUPS

Life Groups are central to fulfilling our vision to nurture adult discipleship at St Paul's. In 2024 two hundred and forty adults were connected or affiliated in some way with a Life Group. Over forty members of the church had some leadership role in a Life Group. Twenty groups met regularly (this figure consists of seventeen evening mid-week groups and three day-time mid-week women's groups). In addition to this our men's discipleship group 'Iron Sharpens Iron' led by Nigel Watts, a member of St Paul's Church, met during the Autumn Term. This group invites members who belong to other churches to also attend.

Our Associate Leader, with his responsibility for adult discipleship, assumed oversight of our Life Groups in 2024. The Rector and PCC would like to express our appreciation and thanks to Rev Dominic Furness, who has served in a voluntary capacity as our Discipleship Coordinator and Pastor for Life Group Leaders over the last few years.

During 2024 Louise Upton coordinated several women's breakfast and coffee events for church, called 'Flourish'. These have been well attended and brought some fresh energy to the women's ministry in church.

DISCOVERING FAITH COURSES

We ran an Alpha Course (10th January to 20th March) which was attended, initially by ten people. Seven people completed the course.

We invite Alpha participants to follow up with the Christianity Explored course. This ran from the 7th June to the 17th July. Six people participated in the course.

b) Children's Work

Kingdom Kids is the umbrella name of the children's work that takes place during the main Sunday Service. Children stay with their parents/carers for the beginning of the service and then meet in the Fisherton Hall dividing into designated age groups. These groups are:

- Focus, for those in school year 4-6 (ages 8-11 yrs).
- Cogs, for those in school year 1-3, (ages 5-8 yrs).
- Roots, for preschool up to Reception Year, (ages 2.5- 5yrs).

Across Focus, Cogs and Roots we have seventy-two children registered. The average Sunday attendance is thirty-five children. We have eleven more children under the age of 2.5 years registered on the church database. Our children are served by an amazing team of twenty-two dedicated volunteers who have been safely recruited from the church family.

Over the year Cogs and Focus explored several topics, including, 'Who we are in Christ', 'Old Testament prophets' and 'Meals with Jesus'. Roots follow a two-year curriculum covering key Bible stories.

One of our discipleship objectives is to equip them to be confident in their Christian identity and to support one another at school. One of the key highlights of 2024 has been observing some of our children building deeper relationships with each other. These friendships are especially vital when our older children in Year 6 move to the youth group in church and onto secondary education. Another highlight of the year has been a noticeable progression in the depth of engagement in worship and prayer during shared times of worship (the children worship along to worship videos). One worship song in particular, 'One Way Jesus', has seen the children come alive across all the age groups.

Across the children's ministry we have an increasing number of children with additional needs. One of the targets for 2025 is to assess and explore how the needs of each child can be met, to integrate them more fully into their group, and to support their families. As part of this ongoing strategy, we are looking to recruit some members of our volunteer team to be 'buddies' and/or provide 'one-to-one support'.

Mid-week Clubs

We currently run two mid-week clubs aimed at helping children develop deeper relationships with each other, as well as providing an event for them to invite their non-church friends along to. On Mondays we run Lego Club which is targeted at Key Stage 1 children (ages 5-7) but has children of all ages attending. Lego is a great way to explore the Bible in a creative and interactive way. Lego Club has sixteen children registered with an average attendance of ten children per session. We have a team of four volunteers who help to run Lego Club.

On Tuesdays we run an after-school Club called 'Focus Hub' for Key Stage 2 children (ages 7-11). This is an extension of the Sunday morning 'Focus' Group, which has sixteen children registered and an average attendance of twelve per session. Focus Hub enables deeper friendships to form over games, food, and Bible study. We have been working through Luke's gospel. Three volunteers enable Focus Hub to run.

An ongoing challenge for both mid-week groups is that we don't have enough volunteers. This limits the number of children who can participate due to the ratio of leaders to children that we need. Occasionally, if one of our volunteers is unwell or can't attend for some other reason, we sometimes have no option other than to cancel the group.

ARK: TODDLER AND PARENT/CARER GROUP.

In 2024 Ark had over a hundred children on the register, with an average attendance of thirty-five toddlers plus their parent/carer. Ark is based in the main church building on Wednesday mornings. We have a dedicated team of fifteen volunteers who are passionate about supporting the people who attend. One of the strengths of Ark is the sense of community and all who attend are made to feel that they are welcome. There is so much potential for Ark to be developed further and this will be explored in 2025. Current possible areas of future engagement include parenting courses, a day-time Alpha Course, a café area for chat (with bite-sized Bible study).

SARUM ST PAUL'S C OF E (VA) PRIMARY SCHOOL

The relationship with Sarum St Pauls school remains strong. We have six church members who, along with the Rector, serve as Foundation Governors on the Governing body. Caroline Chitty, a member of St Paul's church, is the Chair of Governors and is exemplary in her support of the school. The Rector also chairs the Ethos Committee at the school, working closely with the Chair of Governors, Head Teacher, and other teachers and school governors. The Ethos Committee actively promotes and reviews the Christian ethos and impact across every aspect of the school's life.

Our Children's Pastor, Debbie May, leads collective worship weekly and also supports several students as an Emotional Literacy Support Assistant (ELSA) one afternoon a week. We host several school services throughout the year in church. In 2024 we held Harvest, Christmas, Easter, and a Leavers Service at church.

We also help to plan and participate in an annual Religious Education Day at the school. This took place on the 21st November and focused on the life of the Apostle Paul. The Rector dressed up as the Apostle Paul and was interviewed in character during collective worship. Each class throughout the day focused on activities and lessons exploring various aspects of the Apostle Paul's life.

In December, the school was inspected by Ofsted achieving 'good' in all areas with an 'outstanding' in personal development.

Our close links with the school has led to some of the pupil's coming along to our mid-week groups. Five children from the school have been attending our Lego Club and six children have been coming along to Focus Hub.

c) Youth Work

2024 proved to be a challenging time for our ministry amongst our young people when our Youth Pastor, Reuben Katai, resigned from his position as he sensed God calling him to a new role. Reuben Katai remained in post until the end of August. Practically, this meant that an extensive programme of activities had to be reviewed and simplified. Our existing team of youth volunteers stepped into the breach and have continued to provide stability and support for our young people. The Associate Leader has, in the short-term, supervised our team of youth volunteers. This will be reviewed in 2025 (especially considering the current and ongoing conversations with the Bridge Youth Project).

The PCC decided to recruit a new Youth Pastor with immediate effect and started a recruitment campaign in summer/autumn 2024. Unfortunately, we were not able to shortlist any suitable candidates, which has become a common situation in churches around the UK. As a result of this we revised our short-term Youth strategy for the rest of the year and going into 2025. Our strategy is three-fold: (1) to grow the existing volunteer youth team from within the church; (2) continue to implement a simplified programme that is deliverable, and; (3) to begin a conversation with the Salisbury based Bridge-Youth Project to explore whether they can help us in recruitment or if we can partner together in some way in the future to disciple our young people in church.

The PCC are incredibly grateful to our team of volunteers who have been amazing. By focusing on a simplified program of regular meetings on Sunday mornings and hosting a games/social evening every other Friday our young people have been able to continue to meet and to be encouraged in their faith. The encouraging end to 2024 is that the numbers of youth attending both the Friday and Sunday events has almost doubled. We now have thirty-five active youth registered with an average attendance of twenty on a Sunday and ten on a Friday evening.

d) Community Work

HOPE CENTRE AND CITY OUTREACH

One of the Associate Leader's early projects was to help the church refresh the vision and focus of the Hope Centre, and especially the ground floor space, which previously was home to the SP2 Cafe. Following a period of consultation in church and across the city, a vision emerged to re-order the ground floor and create a flexible community space available for the church and wider community to access. Priority has also been given to the Salisbury CAP Debt Centre and their various groups to make use of this new space. (The CAP offices are already located on the third floor of the Hope Centre). As the year progressed the PCC, with the help of some generous one-off lump sums, was able to allocate funding for this work to begin. The re-ordering took place in December and is scheduled to be completed in January 2025. It is planned that CAP drop-in and CAP Life Group will begin operating from the ground floor of the Hope Centre early next year.

The PCC agreed a strategy to develop community-based partnerships in the city with others who are sympathetic to our Christian mission and values. In response to this brief the Associate leader has been in dialogue with an Early Years Learning organisation called 'Imagine This.' They provide an accessible learning-through-play service which is built on the teaching philosophy of the 'Early Years Foundation' and 'Five to Thrive', which encourages intellectual, emotional, physical and relational development in children from infancy to five years old. In addition to this they provide a sign posting service for parents and carers to receive necessary support where required. 'Imagine This' is built on a Christian ethos and run by two Christian teachers with extensive experience in early years education. The PCC concluded that 'Imagine This' provides a valuable service to the community, whilst also offering some subsidized places, and therefore agreed to an initial pilot scheme inviting them to operate out of the first floor of the Hope Centre. The first floor of the Hope Centre enables 'Imagine This' to provide a family room with various zones that encourage creative and messy play, construction, and role-play. They are a local Community Interest Company (CIC) who now have a space to operate out of. After a successful start the PCC agreed to extend the trial period of 'Imagine This' into 2025. There is potential to further develop the relationship between 'Imagine This' and St Paul's. The PCC are committed to monitoring and reviewing the arrangement with 'Imagine This' going forwards and have a 'partnering agreement' document in place.

CITY EXCHANGE

City Exchange is a St Paul's initiative where charities, churches, and other agencies who have a commitment to support people in our city can network and share what is happening in their organisations in order to raise awareness and work more collaboratively together. City Exchange has been co-hosted and led by our Children's Pastor, Debbie May and Charlotte Reading, our CAP Debt Centre Manager. Our Associate Leader, Matt Harrison, started to take over the running of this group in 2024 and will take full leadership of it in 2025. There are currently 80 groups who are registered with City Exchange. Meetings take place every 3 months, and typically anywhere up to thirty organisations attend a meeting.

SALISBURY CAP DEBT CENTRE

Central to our outreach at St Paul's is our partnership with CAP. Since the Salisbury CAP Debt Centre opened in November 2014, we have seen 119 people become debt free and 44 individuals have made a faith response to Jesus.

2024 has been a special year for us as we celebrated the 10th anniversary of the Salisbury CAP Debt Centre. We marked the occasion on the 27th of October with CAP Sunday as we heard stories from clients who had once been overwhelmed by debt and are now in control of their finances and of individuals who believed their situation to be hopeless but have now found true hope in Christ. It has been our privilege as a church to partner with CAP over this past decade, and we look forward to all that is to come.

The CAP Debt Centre has benefited from the introduction of a steering group. This group comprises individuals who are passionate about the work of CAP and can help our Debt Centre Manager, Charlotte Reading, navigate the challenges of her role. We extend our thanks to each member of this group: Frank Brown, Liz Pollard, Adrian Smale, David Shinn and Libby Maryon. We would also like to extend our thanks to Mano Jacob who has served in her role as Debt Coach, and to our forty-six volunteers who serve in so many ways.

Over the course of 2024, twelve people became debt free and three people made a first-time response of faith. Statistics do not communicate the full story. It is worth noting that every person we encounter through CAP gets to experience God's love in action, whether it is via the Drop-in, Life Group, during a visit, or at a client event. We continue to support people practically where appropriate or signpost, if necessary, pray with them, encourage them along the way - whether they are debt free or not. Everyone is welcome, accepted and loved. All are on a journey with God, and they are helped through our amazing team of volunteers, the church family, and through the message of hope, love and grace which is at the heart of the gospel.

In 2024, the focus has been on continuing to grow relationships with other churches, agencies, and organisations to better tailor the service to meet the needs of individual clients. These needs have become significantly more complex in terms of mental health since the centre first opened. With the cost of living impacting so many individuals, families, and communities, and thus causing many more to sink further below the poverty line, CAP's services have been needed as never before. Continuing to build relationships outside of client appointments has remained key, especially through the weekly Drop-in at the Hope Centre. In September 2024 we launched our new Life Group, specifically for CAP friends exploring faith in Jesus. 18 people attended throughout the term. We started each session with lunch, generously provided by volunteers, before watching an episode of The Chosen and discussing key themes from each episode. It has been wonderful to see spiritual growth and friendships forming through this group, and we look forward to continuing this in 2025. The summer saw the return of our annual picnics in Queen Elizabeth Gardens, much to the delight of various former and current clients, as well as volunteers. These evenings have proved popular over the years, giving us the opportunity to bring together some of the wider CAP family, including children. During 2024, the Centre held 4 client events, namely:

- Printing Workshop in April
- Men's Curry Night
- A Ladies Painting Party in June
- Client Dinner in November

These events continue to strengthen existing relationships and grow new ones, whilst impacting our clients' journeys of faith as they hear people share their personal stories of God's transformative love and grace.

We were delighted that CAP was a nominated charity for St Thomas' annual Christmas Tree Festival in 2024. Clients and volunteers made butterflies symbolising the hope and freedom they have experienced and seen through the service and hung them from the tree, with an additional 116 butterflies to represent every person who had gone debt free up to that point. Visitors to the festival were invited to add their own messages of hope. It was particularly exciting that this year, the festival received wide media coverage, raising awareness of the Salisbury Debt Centre across the Southwest. A total of £7,357 was raised for the Centre through this event.

That same week was spent gathering donations to put together Christmas hampers for clients. Twenty-three bags of festive treats and gifts were wrapped, packed, and delivered by various members of the church family.

In 2024, Alderbury Deanery nominated our Salisbury CAP Centre as its chosen charity. Through a series of talks, and thanks to other fundraising events hosted by various churches across the Deanery, £2,800 was raised for CAP.

Many people continue to feel the burden of the cost-of-living crisis. To ensure that this vital and fruitful work can continue we need to ensure continued funding is in place and to continue to raise the profile of the Salisbury CAP Debt Centre at St Paul's, in other churches, and across the city of Salisbury.

Though reported as part of the St Paul's financial accounts, all donations received for the Salisbury CAP Centre are held in a separate restricted fund and are used exclusively for the work of the Salisbury CAP Centre.

MONEY COACHING COURSE

The Money Coaching Course is a free service which empowers individuals with budgeting skills and confidence to better manage their finances. In 2024, we delivered Money Courses to individuals referred through the Salisbury Debt Centre. Special thanks must go to Maxime Galley and Heather Goldthorp who delivered 'bite-size' Money Coaching in our Drop-ins throughout the year.

While the Money Coaching Course has not been a priority focus for us 2024, we are aware of a growing need for this service and intend to deliver the Money Course more broadly in 2025.

CAP JOB CLUB

The CAP Job Club is an eight-week course designed to empower individuals to gain employment. Salisbury has been identified as a primary location for this service by the Department of Works and Pensions, and we are delighted that the first Job Club will launch in 2025 operating out of the new community space in the Hope Centre. This year, we have trained both a Job Club Manager and Coach in preparation of this new CAP service. A team has been identified to support them, and we look forward to seeing the impact this service has across our city in 2025.

e) St Pauls Mission Support Committee (MSC)

The missionary heart of St. Paul's church means that regularly there are several individual members of the church who sense God calling them to serve in the wider mission of the church. It is currently St Paul's Church policy that 12.5% of the planned giving to the Church be allocated to mission-related causes. The mission fund allocation in 2024 was £41,424.

MSC handles mission-related issues on behalf of the PCC and at the end of 2023 its membership was - Miles Thomas (Chair), Jacqui Gillan, Liz Pollard, Liz Thomas, Nick Randall, Petra Randall, John Kuchale and Rev Canon Craig Ryalls (Rector). During 2024 Miles and Liz Thomas resigned from the MSC and left St Paul's Church (relocated to be closer to family). In the interim the Rector assumed the role of Chair until a successor could be identified. Two new members joined the MSC, Ken and Maz Brown, who have experience as missionaries working overseas for MAF (Mission Aviation Fellowship). Towards the end of 2024 the Rector approached Ken Brown and invited him to become chair of MSC with effect from January 2025.

The MSC receive regular email news from our mission partners, and they are prayed for during our intercessions in the 10.30 am Sunday Service. MSC typically meet three times in the year to prayerfully discuss funding related issues and to consider any new mission applications. St Paul's supports 4 categories of mission work as follows:

1. **Mission Partners** – these are people who receive regular prayer & monthly financial support from St Pauls of between £530-560 per month. In 2024 they included:

- Deborah & Sandro Cruz working with YWAM in UK and Colombia/ Cuba.
- Fishy Nkuutu working with YWAM in Uganda.
- Jess Regnart working with Freedom in Christ based in Wales.

The above Mission partners also received additional lump sums to help towards specific needs and to help offset the cost of living. Nic & Sarah Arkley at a church plant in Vancouver, Canada, who are now locally funded, also received a designated lump sum payment.

2. **Associate Mission Partners** – these are individuals working in mission who value prayer support & fellowship and may receive occasional but not monthly financial support. In 2024 they included:

- Andrew Robertson – Projects Delivering Hope
- Nigel & Molly Watts – Precept Ministries
- Dave & Cristyn Wakefield – African Inland Mission - Kijabe Bible College Kenya
- Jamie Burns – St Anselm's, a new Christian Classics Independent School, which is being founded in Cardiff.

During 2024 a donation of £1,000 was made to Precept Ministries and £1,000 through African Inland Mission supporting the work of Dave & Cristyn Wakefield at the Kijabe Bible College.

3. **Mission Organisations – Local, National & International** – these are organisations that ‘have the specific and uniquely Christian goal of declaring the gospel and building His church’ and with which St Pauls has a connection.

At the start of 2024 donations, funded from the 2023 surplus, were made to CPAS (Church Pastoral Aid Society) £900 and New Wine £500. In May donations were made to the Kenna Abate Mission £300 and A Rocha UK Mission £125.

In November 2024 a total of £10,000 was donated towards Mission organisations as follows; Bridge Youth Project £4,000, Military Ministries International £1,000, Open Doors £1,000, Salisbury Street Pastors £1,000, The Bible Society £1,000, CPAS (Church Pastoral Aid Society) £1,000 and New Wine £1,000. During the year the Mission Committee also agreed to make a £1,000 donation to the CAP Fund which appears as a transfer in the annual accounts.

4. **Short Term Mission & Gap Year Placements** - The MSC provides financial support, prayer support, and advice to individuals on short term assignments (normally for less than 12 months) and on Christian gap years. Applicants for short-term mission placements need to be members of St Paul's church or part of St Paul's Youth. No monies were spent in this area in 2024.

In addition to the work of the MSC St Paul's enables the financial support of Christian activities in other ways such as holding CAP Sundays and using Christmas Carol service collections. The collections from the 2024 Christmas Carol Services were shared between the Salisbury Food Bank and Projects Delivering Hope which meant that both received £502.

St Paul's has been involved with child sponsorship through Compassion UK since 2009. Currently, individual members of St Paul's sponsor 80 children which amounts to around £31,000 of sponsorship each year (sponsors give directly to Compassion UK and therefore this figure does not appear in our charity accounts).

f) Safeguarding

The Rector and Parish Safeguarding Officer(s) continue to liaise with the Diocesan Safeguarding Officers on all matters relating to safeguarding. Safeguarding remains a standard agenda item at every PCC and Standing Committee meeting at St Paul's. The PCC has adopted the Diocesan Safeguarding Policy and Practice Guidance which has been approved by the House of Bishops and must, where relevant, be followed by all Church Bodies and Church Officers.

The PCC have appointed two people to carry out the responsibilities of our Parish Safeguarding Officer (PSO). Meg Murphy is our PSO for Children and Youth and Stewart Ruston our PSO for adults. During the summer they both worked in parallel with the Rector. They were publicly acknowledged and prayed for in our 10.30am service on National Safeguarding Sunday, which this year was on the 19th of November.

Throughout the year Stewart Ruston has attended regular on-line 'drop in' sessions organised by the Salisbury Diocesan Safeguarding Team ensuring that as a church we are kept regularly updated with all safeguarding developments within the Diocese and national church.

There were no major safeguarding concerns reported to the PCC in 2024.

We would like to express our thanks on behalf of the PCC and church membership for the exemplary work of our volunteer PSO's.

g) Staffing

There were several changes in the staff team during 2024.

In January the PCC recruited Matt Harrison as our Associate Leader with specific responsibility for Adult Discipleship and Mission Engagement. This new post was identified as a strategic role in assisting the Rector and PCC to help the church in its next phase of spiritual and growth. Our Associate Leader began working at St Paul's on 8th April 2024. Early in June Matt, and his wife, welcomed their daughter into the world and Matt went on Paternity leave for two weeks.

Our Youth Pastor, Reuben Katai, resigned from his position on 18th June, and left post at the end of August.

The Rector, Rev Canon Craig Ryalls, had extended leave over the summer, from mid-July to the end of August to recover from a lengthy period of illness.

Our CAP Debt Centre Manager, Charlotte Bell, married in December 2024 and her surname changed to Reading.

h) Planned Upgrades for IT Systems

The PCC approved and completed upgrades on our IT systems to ensure that our cyber security and our social media and online presence is fit for purpose. The first project was to migrate from Google to Microsoft and outsource our IT provision and maintenance to a third-party company (Silver Cloud, a locally based IT Company). The second project was to adopt 'Church Suite', a church administration software, which allows church members to access and use the church database and provides a more effective platform for groups to organise team rotas and manage Life Groups and the church membership. The Rector, Church Wardens, and PCC would like to express on behalf of the church our gratitude to Richard Chitty who helped project manage both the Microsoft and Church Suite migration.

i) New Website Project

Back in 2023 the PCC approved plans to outside source a design company to create a new and improved website that is more user-friendly and fit for purpose. 'Made By Dave' presented a winning bid and a dedicated team led by Chris Scott worked on this project throughout the year. As the year closes the new website project is almost completed, with some final adjustments to be made in early 2025. The new website is scheduled to be launched at Easter next year. The Rector, Church Wardens, and PCC would like to express on behalf of the church our gratitude to Chris Scott for his expertise, advice and the investment of time he has given in steering the new website project.

2. Financial Review

a. Overview

The church's General Fund had a surplus of income above expenditure of £31,739 in 2024 (£8,207:2023). This was after a number of transfers between funds; a transfer of £41,424 to the Mission designated fund (agreed 12.5% of general fund donations), a transfer to the CAP restricted fund of £660 (correction of past donations), a transfer from the Community restricted fund of £440 (for panto tickets), and a transfer from the St Paul's Ministry fund of £9,950 (as agreed by PCC). This positive financial position for the General Fund was due to a significant amount of lump sum gifts received, higher letting income and a grant from the Diocese of Salisbury's Aldhelm Mission Fund which in combination more than offset lower planned giving and higher staff costs. A key contributor to the increase in lump sums received was early and generous response from donors responding to the Stewardship campaign in October for the anticipated 2025 budget needs.

The overall movement on total unrestricted funds, which is the general fund combined with designated funds, was a surplus of £32,973 (£23,568:2023) with total unrestricted funds moving from £673,731 at the start of 2024 to £706,704 by the end of 2024.

Total unrestricted income for 2024 was £515,214 (2023:£450,127) which was £65,087 higher than 2023 due to the significant amount of lump sum gifts received, higher letting income, the Aldhelm grant and donations for the Hope Centre Refurbishment Project. Total unrestricted expenditure for 2024 was £481,021 (2023:£428,638) which was £52,383 higher than 2023 due to higher staff costs, expenditure on the IT/Web site project and higher Parish Share.

Alongside the general fund, the church maintains several restricted funds to support aspects of the church's ministry. At the end of 2024, the total balance across all restricted funds was £50,578 (2023: £32,128), which was £18,450 higher than at the end of 2023. This overall movement included an increase in the balance for the CAP fund of £17,068 to £33,619 due to significant grants and lump sum gifts received in the year. Grants and gifts were given to CAP by the St. Thomas Fund (Christmas Tree Festival), The Barnabus Trust, Alderbury Deanery, City Gate Church, Grace Church Salisbury, Mrs RP Tindall Trust, RK Day Ministries and the Assemblies of God Church. There was also an increase of £1,821 for the Grants for Specific Purposes fund due to donations towards Children's work, equipment and facilities.

We remain very aware that every pound given to the ministry of the Church is a pound that could have been spent on something else by the giver. We take nothing for granted and are grateful for the faithful generosity of church members.

b. Reserves Policy

In establishing a Reserves Policy, the PCC agreed that:

Free reserves are defined as the net current assets held by the General Fund. This definition excludes the value of the loan repayments beyond the end of the following year (repayments from 2025 onwards).

To ensure that sufficient funds are available to cover the fluctuations in income and expenditure, the General Fund Reserve target should cover approximately 3 months essential running costs for the following year; for 2024 the target figure is £120,000. As at the 31st of December 2024, the Free Reserves stood at £137,530 which is above the target figure and compares to £113,733 for the previous year end. It should be noted that part of the reason for the increase in the Free Reserves position at the end of 2024 is that lump sums pledged gifts in response to the Stewardship Campaign for 2025 budget needs were received early at the end of 2024 (amounting to around £17k). If the longer-term element of the loan were included, free reserves would fall to £104,636 compared to £70,281 in 2023.

c. The Future

The trustees have no uncertainties about the charity's ability to continue as a going concern. We are thankful to God for considerable strength in depth across a wide range of ministries, and we continue to commit ourselves to being a biblically based church serving Salisbury and the region.

3. Structure, Governance and Management

a. Structure and Governance

The governing document for the PCC is the Parochial Church Council Powers Measure 1956 (as amended) and it has been a registered charity since 2009 having previously been exempted from registration.

The role of the PCC (whose members are also trustees for the purposes of charity law) is to cooperate with the Rector in promoting the whole mission of the church, which is summarised in the mission statement above. The PCC gather for: evening meetings, arranged strategically throughout the year, occasional prayer meetings, and occasional half-days focusing on projects or topics that require more focused attention.

The membership of the PCC includes the clergy licensed within the parish, the church wardens who are elected annually by the Parochial Church Meeting, members of deanery and other synods and members who are elected for a three-year term of office by the Annual Parochial Church Meeting. Newly appointed trustees are trained and guided by currently serving trustees.

b. Management and Staffing

St Paul's continues to follow a policy of recruiting paid staff onto the Team in the following situations:

1. Where the ministry is so vital that it demands the continuity that only paid staff can provide.
2. The necessary skills required are not present in the congregation.
3. The size of a particular ministry is larger than could be expected from a volunteer.

As reported above, we successfully recruited an Associate Leader with responsibility for Adult Discipleship and Mission Engagement. Matt Harrison joined the staff team on the 8th April 2024.

As reported above, Reuben Katai resigned from his role as Youth Pastor in June 2024 and formally left the organisation at the end of August.

In December 2024 our CAP Debt Centre Manager, Charlotte Bell, changed her name to Charlotte Reading. This change occurred due to her getting married.

The church body expresses its huge thanks to all the staff team for their dedicated service and example during the last year. The costs of staffing are set out in the notes to the financial statements - note 12 page 30.

The church's key management personnel for the purposes of FRS102 are the pastoral leadership team. This is made up of the Rector (who is not an employee of the PCC), Associate Leader, Youth Pastor and Children's Pastor. Their pay, alongside that of all employees of the PCC is set by the PCC's remuneration committee consisting of the Rector, Churchwardens and Treasurer. The committee draws on its members' experience in both the charity and commercial sectors to set salaries which reflect the value of work which is carried out and which will enable qualified candidates to be able to take up posts. No member of staff is paid less than the Living Wage Foundation real living wage. Each year pay is reviewed in line with nationally published data on the cost of living and national salary trends.

Reference and Administrative Details

a. Name and registration number

The registered name of the charity is The Parochial Church Council of the Ecclesiastical Parish of Fisherton Anger (St Paul), Salisbury. However, the charity is usually known simply as 'St Paul's, Salisbury'.

The charity's registration number is: 1132168

b. Registered Office

St Paul's Church

Fisherton Street

Salisbury

SP2 7QW

Telephone: 01722 334005

Website: www.stpaulssalisbury.org

c. Trustees

Clergy: Rev. Canon Craig Ryalls (Rector).

Churchwardens: Andy Ferguson and Kate Nash

Members of General Synod: Andrew Farley

Members of Diocesan Synod: Richard Chitty

Elected Members of Deanery Synod: Pippa Bracegirdle, John Baxter Brown

Elected members of PCC: Naomi Brennan, Frank Brown, Cindy Childers, Tim Coles, Brett Kazali, Jonathan Lockwood, James Murphy, Neil Meardon, Richard Pain, Chris Papps, Liz Pollard, Mike Smith, Hannah Williams, David Downie, Hannah Holloway

Co-opted members: Matt Harrison

d. Office Holders

Treasurer- Mike Smith; PCC Secretary - Hannah Williams.

The foundation governors of Sarum St Paul's School were Rev. Canon Craig Ryalls (ex officio), Jamie Burns, Caroline Chitty (Chair), Bev Hancock, Doug Imeson, Camilla Knapman, Petra Randall, and Kim Ryalls.

e. Standing Committee of the PCC

Church Law requires the PCC to have a Standing Committee, and it has power to transact the business of the PCC between its meetings, subject to any directions given by the Council.

Clergy: Rev. Canon Craig Ryalls,

Members: Andy Ferguson (Chair), Kate Nash, Richard Pain, Richard Chitty, Mike Smith, Matt Harrison (from April, co-opted).

f. The Electoral Roll

The electoral roll in 2024 held 327 names as compared to 354 names in 2023.

g. Risk Management Statement

Consideration has been given to the major risks to which St Paul's Church is exposed, and these are identified as: -

- Health and Safety of staff and members of the public
- Fire caused by electrical failure, heating system malfunction or lightning strike
- IT breakdown and loss or misuse of data
- Security of Assets and Financial Processes
- Employment issues
- Child and vulnerable adult safeguarding

These have been reviewed and systems have been designed to mitigate those risks.

h. Statement of Responsibilities of Members of the PCC

All Members of the PCC are Trustees of St Paul's Church and, as Trustees, are responsible for preparing the PCC's Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (FRS102).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each fiscal year, which give a true and fair view of the situation of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles in the Charities SORP 2019.
- make judgments and estimates that are reasonable and prudent.
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Church Accounting Regulations 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

j. Bankers

CAF Bank Ltd, 25 Kings Hill Avenue, West Malling, Kent, ME19 4JQ.

Lloyds Bank Plc, 38 Blue Boar Row, Salisbury SP1 1DA.

k. Solicitors

Anthony Collins LLP, 134 Edmund Street, Birmingham, B3 2ES.

i. Independent Examiners

Mr CJ Fairhall FCCA, Newton Magnus Ltd, Arrowsmith Court, Station Approach,
Broadstone, Dorset, BH18 8AT.

On behalf of the PCC Rev. Canon Craig Ryalls (Rector)

A handwritten signature in black ink, appearing to read 'C Ryalls', with a stylized flourish at the end.

Date : 29 April 2025

ST PAUL'S CHURCH SALISBURY

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

I report on the financial statements of St Pauls Church Salisbury, The Parochial Church Council of the Ecclesiastical Parish of Fisherton Anger (St Paul) Salisbury for the year ended 31 December 2024 which are set out on pages 1 to 34.

Respective responsibilities :

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 and that an independent examination is needed.

It is my responsibility to:

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

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 financial statements, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair" view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention, 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 Charities Act; and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



.....
C Fairhall FCCA
Newton Magnus
Chartered Certified Accountants
Arrowsmith Court
Station Approach
Broadstone
Dorset BH18 8AT

Date : 29/04/2025

ST PAUL'S CHURCH SALISBURY

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENSES ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2024

		Unrestricted Funds 2024	Restricted funds 2024	Endowment funds 2024	Total funds 2024	Unrestricted Funds 2023	Restricted funds 2023	Endowment funds 2023	Total funds 2023
	Note	£	£	£	£	£	£	£	£
INCOME AND ENDOWMENTS FROM:									
Donations and legacies	2	451,527	74,010	-	525,537	401,971	32,813	-	434,784
Charitable activities	3	8,598	-	-	8,598	13,917	-	-	13,917
Other trading activities:									
Letting income	4	48,491	-	-	48,491	29,932	-	-	29,932
Investments	5	6,598	-	-	6,598	3,880	-	-	3,880
Other	6	-	-	-	-	427	-	-	427
TOTAL INCOME AND ENDOWMENTS		515,214	74,010	-	589,224	450,127	32,813	-	482,940
EXPENDITURE ON :									
Costs of raising funds:									
Letting expenses	7&8	52,134	-	-	52,134	34,911	-	-	34,911
Charitable activities	7&8	428,887	56,780	-	485,667	393,727	46,024	-	439,751
TOTAL EXPENDITURE		481,021	56,780	-	537,801	428,638	46,024	-	474,662
NET INCOME/ (EXPENDITURE) BEFORE TRANSFERS		34,193	17,230	-	51,423	21,489	(13,211)	-	8,278
Transfers between Funds		(1,220)	1,220	-	-	2,079	(2,079)	-	-
NET INCOME/ (EXPENDITURE) BEFORE GAINS AND LOSSES		32,973	18,450	-	51,423	23,568	(15,290)	-	8,278
NET MOVEMENT IN FUNDS		32,973	18,450	-	51,423	23,568	(15,290)	-	8,278
RECONCILIATION OF FUNDS:									
Total funds brought forward (Note 17)		673,731	32,128	-	705,859	650,163	47,418	-	697,581
TOTAL FUNDS CARRIED FORWARD (NOTE 17)		706,704	50,578	-	757,282	673,731	32,128	-	705,859

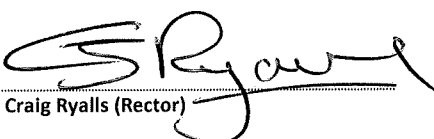
The notes on pages 26 to 34 form part of these financial statements.

ST PAUL'S CHURCH SALISBURY

BALANCE SHEET
AS AT 31 DECEMBER 2024

	Note	£	2024 £	2023 £	£
FIXED ASSETS					
Tangible assets	13		532,762		535,378
CURRENT ASSETS					
Debtors	14	14,895		7,646	
Cash at bank and in hand	20	<u>271,294</u>		<u>235,220</u>	
		286,189		242,866	
CREDITORS: amounts falling due within one year	15	<u>(28,775)</u>		<u>(28,931)</u>	
NET CURRENT ASSETS			<u>257,414</u>		<u>213,935</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>790,176</u>		<u>749,313</u>
CREDITORS: amounts falling due after more than one year	16		(32,894)		(43,454)
NET ASSETS			<u><u>757,282</u></u>		<u><u>705,859</u></u>
CHARITY FUNDS					
Restricted funds	17		50,578		32,128
Unrestricted funds	17		706,704		673,731
TOTAL FUNDS			<u><u>757,282</u></u>		<u><u>705,859</u></u>

The financial statements were approved by the Trustees on 29 April 2025
and signed on their behalf, by:


Rev. Craig Ryalls (Rector)

29 / 04 / 25

The notes on pages 26 to 34 form part of these financial statements.

ST PAUL'S CHURCH SALISBURY

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2024

		2024	2023
	Note	£	£
Cash flows from operating activities			
Net cash provided by operating activities	19	34,303	(1,242)
Cash flows from investing activities:			
Interest		6,598	3,880
Purchase of tangible fixed assets		(4,827)	(3,615)
Net cash used in investing activities		<u>36,074</u>	<u>(977)</u>
Change in cash and cash equivalents in the year		36,074	(977)
Cash and cash equivalents brought forward		235,220	236,197
Cash and cash equivalents carried forward	20	<u>271,294</u>	<u>235,220</u>

The notes on pages 26 to 34 form part of these financial statements.

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The PCC is a public benefit entity within the meaning of FRS 102. The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice (SORP (FRS 102)): Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Standard applicable in the UK and Republic of Ireland (FRS 102) issued in 2019 and with the Charities Act 2011.

These accounts have been prepared on a Going Concern basis as there are no material uncertainties about the ability to continue.

The accounts are shown in Pounds Sterling

1.2 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Government grants are recognised when received.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

1.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the charity's educational operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

1.4 Tangible fixed assets and depreciation

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is not charged on freehold land. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures and fittings - 20% straight line

General equipment - 20% straight line

Computer equipment - 33% straight line

Car park improvements - 10% straight line

1.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

1. ACCOUNTING POLICIES (continued)

1.6 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

1.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

1.10 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.11 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

1.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes. Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.13 Tax Status

The charity is not liable for corporation tax as trading income falls below the relevant threshold and is also below the VAT threshold, which means it does not charge VAT, but is also unable to reclaim VAT on purchases.

ST PAUL'S CHURCH SALISBURY

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

2. INCOME FROM DONATIONS, LEGACIES AND GRANTS

	Unrestricted funds 2024	Restricted funds 2024	Total funds 2024	Unrestricted funds 2023	Restricted funds 2023	2023
	£	£	£	£	£	£
Tax efficient general giving	278,538	-	278,538	269,902	-	269,902
Other general giving	52,445	-	52,445	51,938	-	51,938
Collections at services	8,823	-	8,823	9,772	-	9,772
Gifts for mission	300	-	300	726	-	726
Gifts for CAP	-	36,793	36,793	-	29,334	29,334
Grant for CAP	-	20,323	20,323	-	-	-
Gifts and grants for specific purposes:	17,500	1,821	19,321	335	-	335
Gifts for Hope Centre Refurbishment	15,000	8,000	23,000	-	-	-
Tax recovered - general giving	72,765	-	72,765	68,669	-	68,669
Tax recovered - other general giving	2,406	-	2,406	629	-	629
Tax recovered - CAP	-	5,073	5,073	-	3,479	3,479
Tax recovered - Hope Centre Refurb	3,750	2,000	5,750	-	-	-
	451,527	74,010	525,537	401,971	32,813	434,784

3. ANALYSIS OF INCOME FROM CHARITABLE ACTIVITIES BY TYPE OF INCOME

	Unrestricted funds 2024	Restricted funds 2024	Total funds 2024	Unrestricted funds 2023	Restricted funds 2023	Total funds 2023
	£	£	£	£	£	£
SP2 coffee shop sales	-	-	-	2,775	-	2,775
Statutory fee received	727	-	727	2,056	-	2,056
Childrens and youth work receipts	4,638	-	4,638	6,010	-	6,010
Adult work	982	-	982	768	-	768
Conferences, events and clubs	2,251	-	2,251	2,308	-	2,308
	8,598	-	8,598	13,917	-	13,917

4. LETTINGS INCOME

	Unrestricted funds 2024	Restricted funds 2024	Total funds 2024	Unrestricted funds 2023	Restricted funds 2023	Total funds 2023
	£	£	£	£	£	£
Charity letting income						
Church, church centre and Hope Centre	48,491	-	48,491	29,932	-	29,932

5. INVESTMENT INCOME

	Unrestricted funds 2024	Restricted funds 2024	Total funds 2024	Unrestricted funds 2023	Restricted funds 2023	Total funds 2023
	£	£	£	£	£	£
Investment income	6,598	-	6,598	3,880	-	3,880

6. OTHER INCOME

	Unrestricted funds 2024	Restricted funds 2024	Total funds 2024	Unrestricted funds 2023	Restricted funds 2023	Total funds 2023
	£	£	£	£	£	£
Profit on sale of minibus	-	-	-	427	-	427

ST PAUL'S CHURCH SALISBURY

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

7. ANALYSIS OF EXPENDITURE

	Unrestricted Funds 2024	Restricted funds 2024	Total funds 2024	Unrestricted funds 2023	Restricted funds 2023	Total funds 2023
	£	£	£	£	£	£
All mission giving and grants	39,140	-	39,140	39,994	-	39,994
Church costs	389,747	56,780	446,527	353,733	46,024	399,757
Letting expenses	52,134	-	52,134	34,911	-	34,911
	<u>481,021</u>	<u>56,780</u>	<u>537,801</u>	<u>428,638</u>	<u>46,024</u>	<u>474,662</u>

8. CHURCH COSTS

	Un-restricted Funds 2024	Restricted Fund 2024	Total funds 2024	Unrestricted Funds 2023	Restricted funds 2023	Total funds 2023
	£	£	£	£	£	£
Safe Haven	-	-	-	-	56	56
CAP expenses	-	17,248	17,248	-	45,683	45,683
SP2 Café cost of sales	-	-	-	1,564	-	1,564
Building project	-	-	-	2,523	-	2,523
Hope Centre Refurbishment	4,443	-	4,443	-	-	-
Parish share	107,615	-	107,615	102,959	-	102,959
Staff costs *	159,123	39,532	198,655	137,436	-	137,436
Community ministry and outreach	23	-	23	134	285	419
Youth work	3,272	-	3,272	7,719	-	7,719
Children's work	7,939	-	7,939	7,126	-	7,126
Adult ministry and courses	2,093	-	2,093	1,346	-	1,346
Conferences and events and clubs	2,071	-	2,071	1,959	-	1,959
Staff expenses and training	10,600	-	10,600	12,413	-	12,413
Church services	3,584	-	3,584	2,595	-	2,595
Insurance	6,422	-	6,422	6,749	-	6,749
Administration	45,319	-	45,319	25,023	-	25,023
Repairs and maintenance	10,527	-	10,527	17,447	-	17,447
Utilities and rates	16,574	-	16,574	14,280	-	14,280
Depreciation	7,442	-	7,442	9,460	-	9,460
Professional fees	2,700	-	2,700	3,000	-	3,000
	<u>389,747</u>	<u>56,780</u>	<u>446,527</u>	<u>353,733</u>	<u>46,024</u>	<u>399,757</u>

	Un-restricted Funds 2024	Restricted Fund 2024	Total funds 2024	Unrestricted Funds 2023	Restricted funds 2023	Total funds 2023
	£	£	£	£	£	£
Centre letting expenses	52,134	-	52,134	34,911	-	34,911

Charity letting expenses relate to the proportion of the salaries, repairs and maintenance, insurance and utilities costs attributable to the hiring of surplus capacity in the Church buildings to external users.

* Total staff costs are reported in note 12. The church costs above exclude staff costs allocated against letting income of £36,272.

ST PAUL'S CHURCH SALISBURY

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

9. ALL MISSION GIVING AND GRANTS - EXPENDITURE

	Un restricted funds 2024	Restricted Funds 2024	Total funds 2024	Un restricted funds 2023	Restricted funds 2023	Total funds 2023
	£	£	£	£	£	£
Mission allocated giving	38,825	-	38,825	38,016	-	38,016
Donations outwards	315	-	315	1,978	-	1,978
	<u>39,140</u>	<u>-</u>	<u>39,140</u>	<u>39,994</u>	<u>-</u>	<u>39,994</u>

10. NET INCOME/(EXPENDITURE)

This is stated after charging:

	2024	2023
	£	£
Depreciation of tangible fixed assets: owned by the charity	<u>7,443</u>	<u>9,460</u>

11. INDEPENDENT EXAMINER'S REMUNERATION

The independent Examiner's remuneration amounts to an Independent Examination fee of £750 plus VAT (2023 - £750 plus VAT), and accountancy services of £1,500 plus VAT (2023 - £1,500 plus VAT).

12. Analysis of staff costs

	2024	2023
	£	£
Salaries and wages	208,550	178,028
Social security costs	12,610	7,501
Pension costs	12,636	10,606
Related expenses	<u>1,132</u>	<u>1,087</u>
Total	<u>234,928</u>	<u>197,222</u>

Average staff numbers 9 (2023:10)

No employees received remuneration or benefits of more than £60,000

The above includes staff costs across all funds

ST PAUL'S CHURCH SALISBURY

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

13. TANGIBLE FIXED ASSETS

	Freehold property	Fixtures and fittings	Equipment	Car park improvement s	Total
	£	£	£	£	£
Cost					
At 1 January 2024	525,000	169,671	59,761	42,581	797,013
Additions	-	1,178	3,649	-	4,827
Disposals		(27,150)	(22,123)		(49,273)
At 31 December 2024	525,000	143,699	41,287	42,581	752,567
Depreciation					
At 1 January 2024	-	163,104	58,778	39,753	261,635
Charge for the year	-	3,254	1,361	2,828	7,443
Eliminated on disposal	-	(27,150)	(22,123)	-	(49,273)
At 31 December 2024	-	139,208	38,016	42,581	219,805
Net book value					
At 31 December 2024	525,000	4,491	3,271	-	532,762
At 31 December 2023	525,000	6,567	983	2,828	535,378

The freehold property is in respect of the Church Centre (located on the same site as the Church) and 159 - 161 Fisherton Street (SP2). The value of the Church Centre has been estimated on an "in use" basis.

14. DEBTORS

	2024 £	2023 £
Prepayments and accrued income	3,530	1,317
Tax and Other Recoverables	11,365	6,329
	14,895	7,646

15. CREDITORS: Amounts falling due within one year

	2024 £	2023 £
Other loans	10,560	10,560
Other creditors	18,215	18,371
	28,775	28,931

Other loans is an interest free loan, and is secured against the Church Centre.

16. CREDITORS : Amounts falling after more than one year

	2024 £	2023 £
Other loans	32,894	43,454
	32,894	43,454

The loan is an interest free loan and is repayable over a period of 13 years, from 2015. It was used to repay the mortgage with Triodos Bank and is secured against the Church Centre. For the first 6 months of 2021 the Church was given a payment holiday. From October 2020 the loan can be called at any time subject to a twelve months notice period.

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

**17. STATEMENT OF FUNDS
STATEMENT OF FUNDS - CURRENT YEAR**

	Balance at 1 January 2024	Income	Expenditure	Transfers In/out	Movement In the year	Balance at 31 December 2024
	£	£	£	£	£	£
Unrestricted funds						
General Funds	605,659	485,547	(422,114)	(31,694)	31,739	637,398
Designated Funds - Mission Fund	3,128	967	(38,825)	40,424	2,566	5,694
- Youth Mission	1,665	-	-	-	-	1,665
- Building repairs	3,171	-	-	-	-	3,171
- Hope Centre	24,480	-	-	-	-	24,480
- IT/Telephony	20,000	-	(15,639)	-	(15,639)	4,361
- Debt reserve fund	10,560	-	-	-	-	10,560
- Outreach/Mission	5,068	-	-	-	-	5,068
- St Paul's Ministry	-	9,950	-	(9,950)	-	-
- Hope Centre Refurbishment	-	18,750	(4,443)	-	14,307	14,307
	673,731	515,214	(481,021)	(1,220)	32,973	706,704
Restricted funds						
Community Fund	5,460	-	-	(440)	(440)	5,020
CAP Centre Fund	16,551	72,188	(56,780)	1,660	17,068	33,619
Safe Haven Fund	6,717	-	-	-	-	6,717
Grants for specific purposes	3,400	1,822	-	-	1,822	5,222
	32,128	74,010	(56,780)	1,220	18,450	50,578
Total of funds	705,859	589,224	(537,801)	-	51,423	757,282

Fund details

Unrestricted funds - The transfers in 2024 include a donation from the General Fund to the Mission Fund of £41,424, a transfer of £9,950 from the St Paul's Ministry Fund to the General Fund, a transfer of £660 from the General Fund to the CAP Centre Fund (correction of past donations), a transfer of £440 from the Community Fund to the General Fund (for Panto tickets) and a transfer of £1,000 from the Mission Fund to the CAP Centre Fund (agreed one off contribution).

Mission designated Fund - this fund receives a tithe of 12.5% of voluntary income (excluding Gift Aid tax recovery) together with gifts for specified mission beneficiaries. The detailed allocation of the total of non-specified gifts is recommended by the Mission Support Committee and approved by the PCC. The transfer in 2024 is the general funds donation to the Mission Fund.

Youth Mission designated fund – the PCC agreed to remove the word Overseas on this designation.

Building Repairs designated fund– monies set aside for building repairs.

Hope Centre designated fund- The donor of the restricted Break-through Trauma donation removed the restriction during 2021 and the trustees designated the funds to the Hope Centre.

IT/Telephony designated fund - to resource the implementation of a move to Microsoft and the setup of ongoing IT support and a new church website.

Debt reserve designated fund - reflects liability for loan repayment in coming year.

Outreach/Mission designated fund- This fund includes donations made in 2020 that were originally classed as restricted for men's ministry and reported within Grants for Specific Purposes. The donor has recently clarified that these funds were not intended to be restricted as has given permission for them to be used for any purpose supporting mission or outreach

St Paul's Ministry designated fund - for ministry at St Paul's

Hope Centre refurbishment designated fund- This fund was established for the refurbishment of the Hope Centre following a strategic review. During the period St Paul's received two significant grants. The expenditures were designated for the ground floor area to be mainly used by the Salisbury CAP Debt Centre amounting to £10,000 and a further £18,750 for the balance of refurbishment. Work commenced in the last quarter of 2024 and is expected to be complete by the first quarter of 2025.

Restricted funds

Community Fund - Funds received to meet specific needs of those in our community.

CAP centre fund - This restricted fund is to support the operation of the Salisbury CAP Debt Centre which is hosted by St Paul's on behalf of churches across Salisbury. St Paul's maintains an agreement in partnership with the CAP Head Office in Bradford. This agreement was updated and renewed in October 2024. All donations to the centre are maintained within this fund which is used to cover staff costs, operational expenses and fees to the CAP Head Office. St Paul's is responsible for staff employment and payroll, safeguarding and health and safety, and provides facilities and administrative support. In addition to this CAP is supported by volunteers, including those from the St Paul's congregation. Details of the contributions from other Churches and organisations are reflected in the Trustees report.

Safe Haven Fund - This fund was established to support the church's work with those who have suffered from abuse or traumatic experiences. During 2021 the donor of the restricted Break-through Trauma donation removed the restriction on the funds and the trustees designated the funds to the Hope Centre.

Grants for Specific Purposes - This fund is used to ensure that money received as grants or gifts for specified purposes in one financial year and not expended until the following year are kept separately from Church's general funds.

ST PAUL'S CHURCH SALISBURY

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 January 2023	Income	Expenditure	Transfers in/out	Movement in the year	Balance at 31 December 2023
	£	£	£	£		£
Unrestricted funds						
General Funds	597,452	441,943	(388,099)	(45,637)	8,207	605,659
Designated Funds - Mission Fund	244	300	(38,016)	40,600	2,884	3,128
- Youth Overseas Mission	1,665	-	-	-	-	1,665
- Building Repairs	3,171	-	-	-	-	3,171
- Hope Centre	27,003	-	(2,523)	-	(2,523)	24,480
- Telephony	5,000	-	-	15,000	15,000	20,000
- Debt reserve fund	10,560	-	-	-	-	10,560
- Outreach/Mission	5,068	-	-	-	-	5,068
- St Paul's Ministry	-	7,884	-	7,884	-	-
	650,163	450,127	(428,638)	2,079	23,568	673,731
Restricted funds						
Community Fund	5,745	-	(285)	-	(285)	5,460
CAP Centre Fund	28,341	32,813	(45,683)	1,080	(11,790)	16,551
Safe Haven Fund	6,773	-	(56)	-	(56)	6,717
Grants for specific purposes	6,559	-	-	(3,159)	(3,159)	3,400
	47,418	32,813	(46,024)	(2,079)	(15,290)	32,128
Total of funds	697,581	482,940	(474,662)	-	8,278	705,859

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Unrestricted Funds 2024	Restricted funds 2024	Endowment funds 2024	Total funds 2024
	£	£	£	£
Tangible fixed assets	532,762	-	-	532,762
Current assets	235,611	50,578	-	286,189
Creditors due within one year	(28,775)	-	-	(28,775)
Creditors due in more than one year	(32,894)	-	-	(32,894)
	706,704	50,578	-	757,282

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	Unrestricted Funds 2023	Restricted funds 2023	Endowment funds 2023	Total funds 2023
	£	£	£	£
Tangible fixed assets	535,378	-	-	535,378
Current assets	210,738	32,128	-	242,866
Creditors due within one year	(28,931)	-	-	(28,931)
Creditors due in more than one year	(43,454)	-	-	(43,454)
Difference				-
	673,731	32,128	-	705,859

ST PAUL'S CHURCH SALISBURY

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

19. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW OPERATING ACTIVITIES

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	2024 £	2023 £
Net (expenditure)/income for the year (as per Statement of Financial Activities)	51,423	8,278
Adjustment for :		
Depreciation charges	7,443	8,643
Interest	(6,598)	(3,880)
(Increase)/decrease in stocks	-	499
(Increase)/decrease in debtors	(7,249)	1,416
Increase/(decrease) in creditors	(10,716)	(16,198)
Net cash provided by operating activities	<u>34,303</u>	<u>(1,242)</u>

20. ANALYSIS OF CASH AND CASH EQUIVALENTS

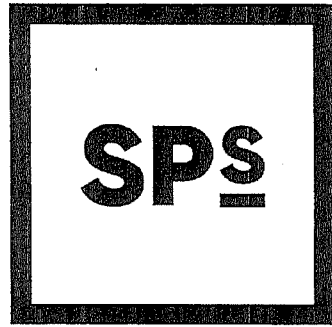
	2024 £	2023 £
Cash in hand	<u>271,294</u>	<u>235,220</u>
Total	<u>271,294</u>	<u>235,220</u>

21. RELATED PARTY TRANSACTIONS

No trustee received remuneration or expenses for their work as trustees.

Sam Ryalls, son of the rector received fees of £406 for providing support to church services during the last quarter. These fees were approved by the Standing Committee and the Parochial Church Council with the Rev Canon Craig Ryalls recusing himself during the meetings.

Accounts



St Paul's
Salisbury

The Parochial Church Council of the Ecclesiastical Parish of Fisherton Anger (St Paul),
Salisbury
Registered Charity 1132168

Annual Report and Financial Statements for the Year Ending 31st December 2023

ST PAUL'S CHURCH SALISBURY

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St Paul's Annual Church Report

For the year January-December 2023

Registered charity number: 1132168

1. Objectives and Activities, Achievement and Performance and Public Benefit

The Parochial Church Councils (Powers) Measure 1956 (as amended) and Church Representation Rules state that the objects of the PCC are to promote in the ecclesiastical parish the whole mission of the church. The five marks of mission developed by the Anglican Consultative Council since 1984 and adopted by the General Synod of the Church of England in 1996 have been adopted by St Paul's as understanding what contemporary mission is about. They are:

- 1) To proclaim the Good News of the Kingdom;
- 2) To teach baptise and nurture new believers;
- 3) To respond to human need by loving service;
- 4) To seek to transform unjust structures of society, to challenge violence of every kind and pursue peace and reconciliation;
- 5) To strive to safeguard the integrity of creation and sustain and renew the life of the earth. As an organisation we believe this is encapsulated in our vision of keeping Jesus at the centre of everything as we focus on renewing faith, restoring hope, and sharing the radical love of God within St Paul's and the wider community.

The PCC have given due regard to the public benefit when planning the church's activities, in accordance with the Charity Commission's general guidance on Public Benefit. This report sets out the PCCs activities, achievements, and performance during the year, which are related to the objects and purposes for which the church exists. The benefits are directly related to the aims of the church and are fully compliant with the principles set out in the Charity Commission Principles on Public Benefit.

During 2023 the focus was on strengthening worship, ministry and mission in our parish, city, and nation. We remain mindful of our local and global context and the importance of partnering in the gospel with our mission partners, mission organisations and other organisations and agencies who are sympathetic to our Christian ethos and seek to contribute positively to improve the overall societal wellbeing of others. As a faith community, in an ever-changing world, our overarching vision is to keep Jesus at the centre of everything. We look to Jesus to renew faith, restore hope, and share God's radical love in the lives of the church community, in our parish, within our city and beyond.

The Trustees Report describes some of the key areas of focus and events in the life, ministry, and mission of St Paul's Church over the last 12 months.

In February 2023 St Paul's hosted The Church's Ministry among Jewish People (CMJ's) 'The Bible Comes to Life Exhibition' in partnership with The Bridge Youth Project. Local primary and secondary schools visited throughout the week to take part in a fully immersive exhibition that used unique biblical artifacts to instruct children and adults the foundations of Jewish and Christian faiths. Over these four consecutive days we estimate a 1000 people attended the exhibition and over 20 schools participated.

During Lent we invited the Life Groups and Church to join for a series of Lenten devotions on Wednesday evenings, culminating with a simple Maundy Thursday ploughman's supper. The Course focused on a key character from the Easter story each week: Simon of Cyrene; Mary, the mother of Jesus; John the beloved disciple; the Roman Centurion, The criminal on the cross; and those at the Last Supper. On Good Friday there was a family outdoor Easter trail at Sarum St Paul's School followed by a picnic. There was a vigil by the cross in church from 1 to 3pm.

On the 23rd April, The Right Reverend Andrew Romsey, Bishop of Ramsbury, joined us for a special service of baptisms, confirmation, and rededication of Baptism vows (with full water immersion). Twenty-four candidates participated and it was an extremely moving occasion. Bishop Andrew appreciated his gift of a rubber duck wearing a Mitre!

On the 6th of May we celebrated the Coronation of King Charles III. The church was decorated appropriately with bunting, flags, and floral displays. On Saturday we screened the ceremony at Westminster Abbey and had a picnic in church. Everyone who attended enjoyed the pomp and pageantry and the opportunity to share in this celebration together as a church community. On Sunday, the celebrations continued using liturgy written especially for the King's Coronation weekend. The service ended with refreshments and Coronation cupcakes.

During 2023 we had various teaching topics drawing on the Old and New Testament as well as a discipleship series inspired by John Mark Comer, founding pastor of Bridgetown Church in Portland, Oregon. From January to March, we focused on the John Mark Comer material in a series titled, 'Practising the Way,' which explored 1st century essentials of discipleship for Christians in our 21st Century context. From April to July, taking inspiration from the life of Moses, we looked at how one man helped shape a nation in a series titled, 'For the Saving of a Nation.' This teaching series focused on discovering our redemptive calling to be 'salt and light' in our nation. During August Rev Dominic Furness preached a mini-teaching series exploring the topic of 'Heaven.' In the Autumn Term (September to October) our focus was on 1 Peter, in a series titled 'Living Life in the Overlap.' This series explored the tension of the Kingdom of God being present, but not yet fully established, and consequently, what it means to live with hope and perseverance in challenging times. Following the series on 1 Peter we had several stand-alone services: A Harvest Celebration; Compassion UK (one of our mission partners); a service focusing on climate change and the importance of stewarding Creation; Remembrance Sunday; Open Doors (another of our Mission Partners) focusing on the Persecuted Church; and our annual CAP (Christians Against Poverty) service.

In December we focused on Advent and preparing for our Christmas celebrations. This included 'Create for Christmas,' a guest event which draws together women in the parish and community to enjoy festive refreshments, make simple gifts and decorations and hear the Christmas message. The Create for Christmas event in 2023 was smaller in scale than in previous years but allowed for more meaningful conversations and community time. Saltmine Theatre Company visited church on Thursday 14th December with their production of Little Red Riding Hood. This event brought together those within the church family and wider community, some of whom would not be able to attend, were it not for the generosity of individuals within the church family and some allocated designated community funds. Our Carols in the Round service on the 10th December provided a more intimate and informal gathering and was appreciated by all who attended. Emma Lockwood formed a Christmas Choir with members from the church who rehearsed throughout November for our Carol Service on the 17th of December. They helped make the event joyful and memorable for all who attended. The Donkey Crib Service on Christmas Eve was as popular as ever. This year because Christmas Eve fell on a Sunday, we moved the time to 10.30am rather than its usual afternoon time. Going forwards it is anticipated that this popular service will return to its usual time 4pm in 2024. Our Christmas Day Service was, as in previous years, was well attended. For the final Sunday of the year on the 31st of December we held simple act of morning worship with Holy Communion at the special time of 9.30 am.

Life Groups

Life Groups are central to fulfilling our vision to nurture discipleship at St Paul's. In 2023 over 260 adults were connected or affiliated in some way with a Life Group. Over 50 members of the church had some leadership role in a Life Group. Twenty-two groups met regularly. This figure consists of eighteen evening mid-week groups and four day-time mid-week women's groups. In addition to this there is our men's discipleship group 'Iron Sharpens Iron' Men led by Nigel Watts and a weekly women's discipleship group led by Cindy Childers. Both these groups invite members who belong to other churches to attend.

The Rector and PCC would like to express their special thanks to Dominic and Alyson Furness, who in a voluntary capacity serve as Discipleship Coordinators and Pastors for our Life Group Leaders. As part of this role Dominic worked with the Rector throughout 2023 planning the teaching curriculum in church. Dominic has also written Life Group material that complimented the main Sunday Morning Teaching topics.

Children, families, and School's Work

Debbie May, our Children's Pastor, describes 2023 as a year of celebration as well as a year of taking time to review the overall vision, strategy and future growth of the children and families work.

On the 20th May we had a special Saturday open day celebrating our Ark Parent and Toddler Group. This occasion marked forty years of journeying with parents and toddlers in our parish. Packets of 'Ark seeds' were given to those who attended to symbolise the last forty years of sowing and planting in the lives of families in our parish. We also built an Ark shaped bug house in the church garden to mark the occasion. Former helpers, leaders and members of the group who have attended Ark over the years were invited to this special celebration. Some former members who had attended as toddlers brought their own children to this event and a thoroughly enjoyable time was had by all. A special thanks to 'The Barnabas Trust' and 'Advent Worldwide' for sponsoring this event.

The Ark continues to thrive and meets during term on Wednesday mornings. Currently ninety toddlers and their parents and/or guardians are registered.

In October Debbie May launched the 'Lego Bible Club' at the Hope Centre. This group meets every Monday during term time after school. There are currently eighteen children who attend and others who keen to join when spaces become available. The cafe space is available for parents to meet and chat informally while the group runs.

Our Sunday Morning children's ministry is called, 'Kingdom Kids.' Throughout the year we have intentionally created space for the children to grow in confidence in prayer and to engage with God. Kingdom Kids has three distinctive age groups: Roots (from 3yrs to Reception class), COGs (School Year 1-3) and Focus (School Year 4-6). We are grateful for the dedicated team who come along side our children and support them on their faith journey and serve each week in our groups. During 2023 the teaching curriculum was comprehensive with an emphasis on topics journeying through the Bible. A particular highlight in 2023 was exploring the person and role of the Holy Spirit.

The Tuesday Group Focus Hub provides an invaluable space for our older children to forge community and friendships. It a privilege to stand back and watch friendships grow strong roots both with Jesus and with those in the group. A particular point to note is that we are starting to see several pupils from Sarum St Paul's School join mid-week church activities. This is evidence of the strong links we have with our church school.

Debbie and her team are grateful for God's faithfulness throughout 2023 in the children and families work at St Paul's and look to 2024 with a quiet sense of optimism and excitement as to what lies ahead.

Sarum St Paul's CofE (Voluntary Assisted) Primary School

The Rector continues to chair the Christian Ethos Committee at the school in his capacity as an ex-officio Foundation Governor working alongside the Governing body. The Rector, on behalf of the PCC, would like to express thanks and note the exemplary work of Mrs Caroline Chitty, who is one of our Foundation Governors and current Chair of Governors. In her capacity as Chair of Governors Caroline Chitty has made a significant contribution to the life of our church school. Caroline is a constant source of encouragement to staff members and pupils. She is a pillar of strength to the SLT (senior leadership team) providing wise council and draws upon her own experience and expertise as a recently retired teacher.

St Paul's releases Debbie May one afternoon to work at the school as an ELSA (Emotional Literacy Support Assistant) worker. Debbie also leads collective worship every Wednesday morning and is a much-loved member of the school community.

Ministry Amongst Our Young People

A top priority for 2023 was to develop and fine-tune the vision and strategy for youth engagement, discipleship, and mission. The vision is to be a thriving community of youth on fire for Jesus - a place where the young people of St Paul's Church and Salisbury can safely meet, be positively engaged, and create great memories through various activities. We want our youth to learn and grow personally, socially, spiritually, and morally in the footprints of Jesus to thrive in the present and future.

At present the youth community comprises forty-one actively engaged young people (school years 7-13) who communicate back to the team and show up to various events in a month. Six of these are from non-church backgrounds, whilst thirty-three represent our "disciple community" who come to various Sunday gatherings (two attend other churches). In addition to this we are seeking to re-engage with ten youth who have previously taken part in St. Paul's youth activities but no longer do so.

An essential part of our youth engagement and discipleship strategy is to communicate clearly and collaborate with parents. In April 2023, Reuben Shekwo, our Youth Pastor, met with parents, and they were updated about youth ministry and this time included a questions and feedback session. More frequent parent meetings are planned for 2024, with the aim of meeting parents bi-annually.

During 2023 we have created an accessible, youth-centred strategy, as well as a relational and

proactive Jesus-centred 17 topic discipleship curriculum and strategy of engagement, that includes opportunities for parent involvement and partnering with other youth ministries and organisations.

Six new initiatives and events were planned and introduced in 2023 that reflected youth interests. The Hope Centre has been used increasingly for youth-based activities. It has been important to carefully trial each of the newly created events over sufficient time to determine engagement and fine-tune or change them. Delivering film nights, facilitated games nights, self-directed games nights, discussion cafes, outings and Sunday gatherings has been a fun-filled and positively challenging experience providing learning opportunities. It has been encouraging to see a good and increased amount of youth engagement across these new events.

Building the youth team has also been a priority with the recruitment of eight new volunteers. Monthly team nurture and development sessions during term time provide pastoral support, encouragement, and allow for ongoing training and prayer for team members. Updating the youth ministry admin systems has also been a necessary focus, picking up from the impact of the pandemic and period without a youth pastor prior to September 2022.

The youth enjoyed an opportunity to get away and deepen relationships with one another and with God, during our October Weekend Away to Hill House Christian Centre, Bridgewater. They enjoyed the setting of a large manor house and engaged in indoor and outdoor games: archery; escape room challenges; walks; and a dance around a fire-pit. The team recognised the value of taking the youth away for an extended time, which created an opportunity for the youth to reset and get to know each other better, as well as grow their connection with the team. The youth are keen to have similar times away again.

Youth-led group activities (such as book club, worship, and Sunday Tech teams) have been created with the aim of equipping and empowering the youth to experience leading groups. Seven potential youth leaders met in November and were excited about participating in youth-led groups. This is a promising area of youth ministry that we are keen to explore further in 2024.

Partnerships and relationships with other local youth ministries at St Francis, Salisbury Baptist Church, and Grace Church has been facilitated through a monthly meeting between youth pastors organised by The Bridge Youth Project. It is the hope that further opportunities for collaboration and partnerships can be explored in 2024.

Towards the end of 2023 Reuben invested time in developing an After School Youth Lounge based at the Hope Centre. The vision is to develop an outreach and safe space for youth to meet after school, have light food, play games, do homework, and meet informally with other youth in 2024.

2023 ended with our Christmas party where over thirty youth gathered beginning with a Christmas

meal, followed by various game stations. One of the highlights featured a mechanical rodeo reindeer, which the youth had a fun time with.

Looking back over 2023 we are encouraged by some of the foundations that have been set and are looking to build on this next year. One of the goals of 2024 is to be more intentional in outreach to the youth in our city, while continuing to build on the progress we have made this year.

Hope Centre, SP2 Cafe and City Outreach

In February 2023, the PCC made a difficult decision to close the SP2 Cafe and reduce activities within the Hope Centre. This decision was prompted by two major factors: 1) The post-pandemic context has resulted in a significant increase of more challenging and complex needs within the community (e.g. increasing numbers of vulnerable people with complex mental health issues). This required specialist support which could not be expected of staff and volunteers. In response to these changes the PCC initiated a review of St Paul's response to outreach in our parish and city. 2) The staff team at the Hope Centre had changed significantly towards the end of 2022. Our Community Pastor had left in October creating a skill gap in our provision and ministry to the vulnerable. In December, our Community Chef also resigned resulting in further pressures and responsibilities falling on our Sp2 Cafe and Hope Centre Manager, and volunteers. The reduction of staff and the increase of complex issues presenting in the community precipitated the need for something to change. Our part-time SP2 Cafe and Hope Centre Manager resigned in January 2023 and the decision was made by the PCC to close the SP2 Cafe on the 24th of February 2023. The Church Wardens and PCC expressed thanks to Kim Ryalls for her significant contribution to the ministry of the SP2 Cafe in recent years. We also hosted a meal at the Hope Centre for our SP2 Cafe for all our volunteers to thank them for their hard work.

The review St Paul's outreach initiated by the PCC was tasked to Forest Paget, a member of St Paul's church, who led a steering group to gather feedback from all those involved in our community outreach in and through the Hope Centre. The findings of this review were collated by Forest Paget and Andy Ferguson, Church Warden, and feedback was given to the PCC on two open days in April and May. The overarching aim of our community ministry framework is to draw people closer to Christ by what we provide. We also concluded that the community ministry framework must create a context in which St Paul's members can express their Christian discipleship and serve others. It must have clear focus and boundaries ensuring that it is well resourced and well run. Four core components were identified to help achieve this: 1) Facilitate a network of Salisbury Organisations supporting the vulnerable that we can steer individuals too; or partner with, to help enable these organisations deliver their service; 2) Use the Hope Centre to prioritise the Salisbury CAP Debt Centre Ministry, which is one of our most fruitful ministries;

3) To focus on targeted venue hire with local businesses and/or organisations whose purpose is akin to our Christian ethos and vision. 4) The PCC concluded that, subject to sufficient funding being in place, the preferred option would be to reopen the SP2 Cafe. However, prior to this happening the PCC identified two other staffing requirements that needed to take priority. The PCC approved the recruitment of a Venue and Tech Administrator to help the church make the best use of our buildings and facilities for internal and outside groups. The PCC also approved the recruitment of an Associate leader to work alongside the Rector with responsibility for Mission Engagement and Discipleship.

Throughout 2023 the Hope Centre was in constant use as a venue for CAP Drop-in, youth and children's work, and Alpha.

City Exchange

City Exchange is an initiative where charities, churches and other agencies invested in supporting people in our community can network and share what is happening across the city. City Network has been co-hosted and led by our Children's Pastor, Debbie May and Charlotte Bell, our CAP Debt Centre Manager. It is anticipated that when an Associate Leader is appointed, he/she will be responsible for this developing and working with this network.

CAP (Christians Against Poverty)

Central to our outreach at St Paul's is our partnership with CAP. Since the Salisbury CAP Debt Centre opened in November 2014, we have seen 104 people become debt free and 41 individuals have made either a first-time response or recommitment to Jesus.

Over the course of 2023, 11 people became debt free and 2 people made a first-time response. Statistics do not communicate the full story. It is worth noting that every person we encounter through CAP gets to experience God's love in action, whether it is via the Drop-in, Life Group, during a visit, or at a client event. We continue to support people practically where appropriate or signpost, if necessary, pray with them, encourage them along the way - whether they are debt free or not. Everyone is welcome, accepted and loved. All are on a journey with God, and they are helped through our amazing team of volunteers, the church family, and through the message of hope, love and grace which is at the heart of the gospel.

In 2023, the focus has been on growing relationships with other churches, agencies, and organisations to better tailor the service to meet the needs of individual clients. These needs have become significantly more complex in terms of mental health since the centre first opened. With the cost of living impacting so many individuals, families, and communities, and thus causing many more to sink further below the poverty line, CAP's services have been needed like never before. Continuing to build relationships outside of client appointments has remained key, especially through the weekly Drop-in at the Hope Centre. A decision was made in October to end the Life Group, due to numbers dwindling and the need to make it more relevant to CAP client demographics. The decision coincided with Drop-in numbers increasing, particularly with new clients. This proved to be a pivotal time for the Drop-in. The group had been experiencing grief over the loss of one of their regular members in April, and the dynamics of the group were changing as the numbers were growing, so more pastoral support was needed from core team members. The name 'Life Group' might now be more appropriate for the Drop-in, where a Christ-centred approach continues to bind its members together and welcome new ones to it, as they seek to do life together.

The summer saw the return of our annual picnics in Queen Elizabeth Gardens, much to the delight of various former and current clients, as well as volunteers. These evenings have proved popular over the years, giving us the opportunity to bring together some of the wider CAP family, including children. During 2023, the centre held 4 client events. The first one in February was a fish and chips dinner with games, quiz, and live music in Fisherton Hall. In June we hosted a pizza evening in the Hope Centre, with a former client, also a current team member reading a poem they had written about faith through tough times. Our next event in July was a women's craft workshop in the Hope Centre, during which a team member shared their story of faith. Our final and largest evangelistic event of the year was a dinner held in November in Fisherton Hall, followed by a former client sharing their testimony. These events continue to strengthen existing relationships and grow new ones, whilst impacting our clients' journeys of faith as they hear people share their personal stories of God's transformative love and grace.

Our annual CAP Sunday celebration took place on the first Sunday in Advent, with a former client lighting the Advent candle. Many clients and volunteers attended the service and around 40 people gathered afterwards in Fisherton Hall for a shared lunch. The following day, the Drop-in group displayed Salisbury CAP's first ever Christmas tree entitled 'Always Hope' at St Thomas' annual Christmas Tree Festival. Both clients and volunteers had written what hope meant to them on wooden hearts and hung them from the tree. Visitors to the festival were invited to add their own messages of hope, which they could attach to wrapped boxes under the tree. When the team came to collect the tree a week later, not only were there many tagged gifts, but the tree itself was covered with messages! That same week was spent gathering donations to put together Christmas hampers for clients. 23 bags of festive treats and gifts were wrapped, packed, and delivered by various members of the church family. The centre received such generous donations for their hampers, that they were also able to buy a few air fryers to bless various

individual clients and families.

In 2023, Alderbury Deanery nominated our Salisbury CAP Centre as its chosen charity. Through a series of talks, and thanks to other fundraising events hosted by various churches across the Deanery, almost £4,000 was raised for CAP. The deanery was so inspired, they decided to nominate us again in 2024! Funding needs to be an ongoing focus for St Paul's, as does raising awareness and the profile of the centre here and across the Church in Salisbury, to ensure that this vital and fruitful work can continue to flourish and benefit more people in our community in desperate need of hope and help.

CAP MONEY COURSE

CAP Money has continued to run money coaching courses in Salisbury throughout 2023. The course material has had a total makeover in 2023, with latest videos and new handbooks being introduced. As such, it now deals with current topics like frauds, using cards and dealing with credit. We have run both one-day and 4-session courses during the year. These have included a course for Entrain Space who work with ex-services personnel, for Sarum Academy students and for those attending the CAP Drop-in in the Hope Centre. We are also running monthly Bite-size sessions for the CAP Drop-in which is working well.

Our aim is to release people from the fear of their finances and set them free to be in control. Although most delegates would admit that they are struggling with money, the course works equally well for people who are not struggling, but nevertheless are aware that they are not managing their finances as well as they could be.

Our challenge for 2024 is to get the message out to people that CAP Money Coaching is not to be shied away from but exists to empower people.

St Pauls Mission Support Committee (MSC)

The missionary heart of St. Paul's church means that regularly there are several individual members of the church who sense God calling them to serve in the wider mission of the church. It is currently St Paul's Church policy that 12.5% of all giving to the Church be allocated to mission-related causes. The mission fund allocation in 2023 was £40,600.

MSC handles mission-related issues on behalf of the PCC and at the end of 2023 its membership was - Miles Thomas (Chair), Jacqui Gillan, Liz Pollard, Liz Thomas, Nick Randall, Petra Randall, John Kuchale and Rev Canon Craig Ryalls (Rector).

The MSC receive regular email news from our mission partners and pass this information on for including in Sunday prayers. We meet 3 times per year to prayerfully discuss funding related issues and to consider new applications. St Paul's supports 4 categories of mission work as follows:

1. Mission Partners - these are people who receive regular prayer & monthly financial support from St Pauls of between £200-560 per month. In 2023 they included:
 - Deborah & Sandro Cruz working with YWAM in UK and Colombia/ Cuba.
 - Fishy Nkuutu working with YWAM in Uganda.
 - Jess Regnart working with Freedom in Christ based in Wales.
 - Nic & Sarah Arkley church planting in Vancouver Canada (support finished in December 2023 as now supported locally).
 - Tom & Verity Clare working with CMS in Uganda (returned permanently to UK in August 2023). A total of £27,667 was donated to our Mission Partners in 2023.
2. Associate Mission Partners - these are individuals working in mission who value prayer support & fellowship and may receive occasional but not monthly financial support. In 2023 they included:
 - Andrew Robertson - Projects Delivering Hope
 - Nigel & Molly Watts - Precept Ministries
 - Dave & Cristyn Wakefield - Kijabe Bible College Kenya
 - Jamie Burns - Christian School project Cardiff

During 2023 a donation of £1,000 was made to Precept Ministries, £1,500 to the Christian School project in Cardiff and £1,000 towards the Kijabe Bible College.

3. Mission Organisations - Local, National & International - these are organisations that 'have the specific and uniquely Christian goal of declaring the gospel and building His church' and with which St Pauls has a connection (see list under finance for 2023).

During 2023 a total of £6,850 was donated towards Mission organisations as follows; Bridge Youth Project £2,000, Military Ministries International £950, Open Doors £1,500, Salisbury Street Pastors £600, The Bible Society £1,500, and the Al-Ahli Hospital Gaza £300. Further donations were made from the 2023 surplus in the Mission Fund at the start of 2024. These were to CPAS (Church Pastoral Aid Society) £900 and New Wine £500.

4. Short Term Mission & Gap Year Placements - The MSC provides financial support, prayer support, and advice to individuals on short term assignments (normally for less than 12

months) and on Christian gap years. Applicants for short-term mission placements need to be members of St Paul's church or part of St Paul's Youth. No monies were spent in this area in 2023.

In addition to the work of the MSC St Paul's enables the financial support of Christian activities in other ways such as holding CAP Sundays and using Christmas Carol service collections. The collections from the 2023 Christmas Carol Services were shared between CAP & FSCI (House of Opportunity) which meant that both received £1,100.

St Paul's has been involved with child sponsorship through Compassion UK since 2009. Currently individual members of St Paul's sponsor 93 children which amounts to around £36,000 of sponsorship each year (sponsors give directly to Compassion UK and therefore this figure does not appear in our charity accounts).

Safeguarding

The Rector and Parish Safeguarding Officer(s) continue to liaise with the Diocesan Safeguarding Officers on all matters relating to safeguarding. Safeguarding remains a standard agenda item at every PCC and Standing Committee meeting at St Paul's. The PCC has adopted the Diocesan Safeguarding Policy and Practice Guidance which has been approved by the House of Bishops and must, where relevant, be followed by all Church Bodies and Church Officers.

In March 2023 Kerry Badger resigned as the St Paul's Parish Safeguarding Officer. Kerry Badger had been employed in a part-time capacity by St Paul's PCC in this role since October 2022. In the interim the Rector assumed PSO responsibility until we could appoint new PSO's. In consultation with Salisbury Diocese the Rector piloted a safeguarding hub at St Paul's sharing the responsibilities of this role between two people. Meg Murphy agreed to be our PSO for Children and Youth and Stewart Ruston our PSO for adults. During the summer they both worked in parallel with the Rector. They were publicly acknowledged as PSO's in our 10.30am service on National Safeguarding Sunday, which this year was on the 19th of November.

There were no major safeguarding concerns reported to the PCC in 2023.

Planned Upgrades for IT Systems approved for 2024

The PCC committed to several projects scheduled for next year to upgrade our IT systems to ensure that our cyber security and our social media and online presence is fit for purpose. The first project is to migrate from Google to Microsoft teams and outside sourcing our IT provision and maintenance to a third-party company. Then we plan to move to 'Church Suite' church administration software,

which allows church members to access and use the church database and provides a more effective platform for groups to organise team rotas and manage Life Groups and the church membership. The PCC also approved plans to outside source a design company to create a new and improved website that is more user friendly.

2. Financial Review

a. Overview

The church's General Fund had a surplus of income above expenditure of £8,207 in 2023 (2022: £17,126). This was after a number of transfers between funds; a transfer of £40,600 to the Mission designated fund, a transfer to the IT Project designated fund of £15,000, a transfer of £1,080 to the CAP fund, and a transfer from the St Paul's Ministry fund of £7,884 and from the Grants for Specific Purposes Fund of £3,159. This positive financial position for the General Fund was due to lower-than-expected staff and energy costs and a delay on the IT project.

The overall movement on total unrestricted funds, which is the general fund combined with designated funds, was a surplus of £23,568 (2022: £39,173) with total unrestricted funds moving from £650,163 at the start of 2023 to £673,731 by the end of 2023.

Total unrestricted income for 2023 was £450,127 (2022: £477,500) which was £27,373 lower than 2022 due to the closure of SP2 café but also due to slightly lower donations. Total unrestricted expenditure for 2023 was £428,638 (2022: £443,964) which was £14,956 lower than 2022 due to lower staff costs and lower SP2 costs.

Alongside the general fund, the church maintains several restricted funds to support aspects of the church's ministry. At the end of 2023, the total balance across all restricted funds was £32,128 (2022: £47,418) which was £15,290 lower than at the end of 2022. This overall movement included a decrease in the balance for the CAP fund of £11,790 to £16,551 and a transfer from the Grants for Specific Purposes fund of £3,159 to the General Fund.

We remain very aware that every pound given to the ministry of the Church is a pound that could have been spent on something else by the giver. We take nothing for granted and are grateful for the faithful generosity of church members.

b. Reserves Policy

In establishing a Reserves Policy, the PCC agreed that: -

Free reserves are defined as the net current assets held by the General Fund. This definition excludes the value of the loan repayments beyond the end of the following year (repayments from 2025 onwards).

To ensure that sufficient funds are available to cover the fluctuations in income and expenditure, the

General Fund Reserve target should cover approximately 3 months essential running costs for the following year; for 2023 the target figure is £120,000. As of the 31st December 2023, the Free Reserves stood at £113,735. which is only slightly below the target figure and compares to £110,560 for the previous year end. If the longer-term element of the loan were included, free reserves would fall to £70,281 (In 2022 the figure was £56,546).

c. The Future

The trustees have no uncertainties about the charity's ability to continue as a going concern. We are thankful to God for considerable strength in depth across a wide range of ministries, and we continue to commit ourselves to being a biblically based church serving Salisbury and the region.

3. Structure Governance and Management

a. Structure and Governance

The governing document for the PCC is the Parochial Church Councils (Powers) Measure 1956 (as amended) and it has been a registered charity since 2009 having previously been exempted from registration.

The role of the PCC (whose members are also trustees for the purposes of charity law) is to cooperate with the Rector in promoting the whole mission of the church, which is summarised in the mission statement above. The PCC gather for: evening meetings, arranged strategically throughout the year, occasional prayer meetings, and occasional half-days focusing on projects or topics that require more attention.

The membership of the PCC includes the clergy licensed within the parish, the church wardens who are elected annually by the Parochial Church Meeting, members of deanery and other synods and members who are elected for a three-year term of office by the Annual Parochial Church Meeting. Newly appointed trustees are trained and guided by currently serving trustees.

b. Management and Staffing

St Paul's continues to follow a policy of recruiting paid staff onto the Team in the following situations:

1. Where the ministry is so vital that it demands the continuity that only paid staff can provide.
2. The necessary skills required are not present in the congregation.
3. The size of a particular ministry is larger than could be expected from a volunteer.

Two new strategic roles were identified to help revitalise key areas of ministry and mission in 2023. In September we appointed Mrs Louise Upton as our new full-time church administrator with responsibilities for Venue and Technology. The PCC also agreed to fund an Associate Leader with responsibility for Mission Engagement and Discipleship to assist the Rector with a view to recruiting this role early next year.

In 2023 we saw several other changes in the staff team. In February, as reported above, Kim Ryalls stepped down as our SP2 Cafe and Hope Centre Manager. In July Jane Renyard retired in her part-time role of church administrator with responsibility for safeguarding administration.

In November Glyn Evans notified the Church Wardens that he was no longer able to carry out some of the essential tasks previously covered by a Buildings Manager who left in March 2022. Glyn Evans had kindly agreed to provide a short to mid-term solution to ensure the mid-week and Sunday activities church could continue without disruption. We were able to draw upon some of our young people in church about to go to university who helped cover the gaps for the remainder of the year. In a similar arrangement to Glyn Evans, they submitted invoices for their work and the PCC reimbursed them for their time.

The church body expresses its huge thanks to all the staff team for their dedicated service and example during the last year. The costs of staffing are set out in the notes to the financial statements - note 12 page 27.

The church's key management personnel for the purposes of FRS102 are the pastoral leadership team. This is made up of the Rector (who is not an employee of the PCC), Youth Pastor and Children's Pastor. Their pay, alongside that of all employees of the PCC is set by the PCC's remuneration committee consisting of the Rector, Churchwardens and Treasurer. The committee draws on its members' experience in both the charity and commercial sectors to set salaries which reflect the value of work which is carried out and which will enable qualified candidates to be able to take up posts. No member of staff is paid less than the Living Wage Foundation real living wage. Each year pay is reviewed in line with nationally published data on the cost of living and national salary trends.

4. Reference and Administrative Details

a. Name and registration number

The registered name of the charity is The Parochial Church Council of the Ecclesiastical Parish of Fisherton Anger (St Paul), Salisbury. However, the charity is usually known simply as 'St Paul's, Salisbury'.

The charity's registration number is: 1132168

b. Registered Office

St Paul's Church

Fisherton Street

Salisbury

SP2 7QW

Telephone: 01722 334005

Website: www.stpaulssalisbury.org

c. Trustees

Clergy: Rev. Craig Ryalls (Rector).

Churchwardens: Andy Ferguson and Denise Turner (to May 2023). Kate Nash (from June 2023)

Members of Diocesan Synod: John Baxter-Brown,

Elected Members of Deanery Synod: Pippa Bracegirdle, Richard Chitty.

Elected members of PCC: Naomi Brennan, Abhishek Bagchi, (co-opted), Frank Brown, Cindy Childers, Kingsley Fewins, Semih Kazali, Jonathan Lockwood, James Murphy, Neil Meardon, Richard Pain, Chris Papps, Liz Pollard (co-opted), Mike Smith, Andrea Walker, Hannah Williams.

d. Office Holders

Treasurer- Mike Smith (from April 2021)

PCC Secretary Hannah Williams.

The foundation governors of Sarum St Paul's School were Rev. Craig Ryalls (Rector ex officio), Jamie Burns, Caroline Chitty (Chair), Camilla Knapman, Doug Imeson, Petra Randall, and Kim Ryalls.

e. Standing Committee of the PCC

Church Law requires the PCC to have a Standing Committee, and it has power to transact the business of the PCC between its meetings, subject to any directions given by the Council.

Clergy: Rev. Craig Ryalls,

Members: Andy Ferguson (Chair), Denise Turner (until May), Kate Nash (from June), Richard Pain, Richard Chitty, Mike Smith

f. The Electoral Roll

The electoral roll in 2023 held 354 names as compared to 344 names in 2022.

g. Risk Management Statement

Consideration has been given to the major risks to which St Paul's Church is exposed, and these are identified as: -

- Health and Safety of staff and members of the public
- Fire caused by electrical failure, heating system malfunction or lightning strike
- IT breakdown and loss or misuse of data
- Security of Assets and Financial Processes
- Employment issues
- Child and vulnerable adult safeguarding

These have been reviewed and systems have been designed to mitigate those risks.

h. Statement of Responsibilities of Members of the PCC

All Members of the PCC are Trustees of St Paul's Church and, as Trustees, are responsible for preparing the PCC's Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (FRS102).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each fiscal year, which give a true and fair view of the situation of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles in the Charities SORP 2015.
- make judgments and estimates that are reasonable and prudent.
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Church Accounting Regulations 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

j. Bankers

CAF Bank Ltd, 25 Kings Hill Avenue, West Malling, Kent, ME19 4JQ.
Lloyds Bank Plc, 38 Blue Boar Row, Salisbury SP1 1DA

k. Solicitors

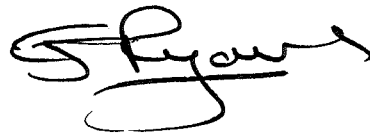
Anthony Collins LLP, 134 Edmund Street, Birmingham, B3 2ES

i. Independent Examiners

Mr CJ Fairhall FCCA, Newton Magnus Ltd, Arrowsmith Court, Station Approach, Broadstone,
Dorset, BH18 8AT

On behalf of the PCC Rev. Craig Ryalls Rector)

Date



8/5/2024

ST PAUL'S CHURCH SALISBURY

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

I report on the financial statements of St Pauls Church Salisbury, The Parochial Church Council of the Ecclesiastical Parish of Fisherton Anger (St Paul) Salisbury for the year ended 31 December 2023 which are set out on pages 1 to 31.

Respective responsibilities :

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 and that an independent examination is needed.

It is my responsibility to:

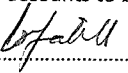
- examine the accounts under section 145 of the Charities Act 2011,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act 2011, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 financial statements, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair" view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention, 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 Charities Act; and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.


.....
C Fairhall FCCA
Newton Magnus
Chartered Certified Accountants
Arrowsmith Court
Station Approach
Broadstone
Dorset BH18 8AT

Date : 15 May 2024

ST PAUL'S CHURCH SALISBURY

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENSES ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2023

		Unrestricted Funds 2023	Restricted funds 2023	Endowment funds 2023	Total funds 2023	Unrestricted Funds 2022	Restricted funds 2022	Endowment funds 2022	Total funds 2022
	Note	£	£	£	£	£	£	£	£
INCOME AND ENDOWMENTS FROM:									
Donations and legacies	2	401,971	32,813	-	434,784	402,386	49,106	-	451,492
Charitable activities	3	13,917	-	-	13,917	34,899	-	-	34,899
Other trading activities:									
Letting income	4	29,932	-	-	29,932	38,836	-	-	38,836
Investments	5	3,880	-	-	3,880	1,379	-	-	1,379
Other	6	427	-	-	427	-	-	-	-
TOTAL INCOME AND ENDOWMENTS		450,127	32,813	-	482,940	477,500	49,106	-	526,606
EXPENDITURE ON :									
Costs of raising funds:									
Letting expenses	7&8	34,911	-	-	34,911	43,110	-	-	43,110
Charitable activities	7&8	393,727	46,024	-	439,751	400,284	55,580	-	455,864
TOTAL EXPENDITURE		428,638	46,024	-	474,662	443,394	55,580	-	498,974
NET INCOME/ (EXPENDITURE) BEFORE TRANSFERS		21,489	(13,211)	-	8,278	34,106	(6,474)	-	27,632
Transfers between Funds		2,079	(2,079)	-	-	5,068	(5,068)	-	-
NET INCOME/ (EXPENDITURE) BEFORE GAINS AND LOSSES		23,568	(15,290)	-	8,278	39,174	(11,542)	-	27,632
NET MOVEMENT IN FUNDS		23,568	(15,290)	-	8,278	39,174	(11,542)	-	27,632
RECONCILIATION OF FUNDS:									
Total funds brought forward (Note 17)		650,163	47,418	-	697,581	610,989	58,960	-	669,949
TOTAL FUNDS CARRIED FORWARD (NOTE 17)		673,731	32,128	-	705,859	650,163	47,418	-	697,581

The unrestricted net movement in funds comprises of £8,207 relating to general funds and £15,361 to designated funds. Further details are presented in note 18.

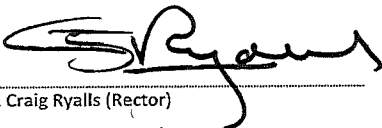
The notes on pages 23 to 31 form part of these financial statements.

ST PAUL'S CHURCH SALISBURY

BALANCE SHEET
AS AT 31 DECEMBER 2023

	Note	£	2023 £	2022 £	£
FIXED ASSETS					
Tangible assets	13		535,378		540,406
CURRENT ASSETS					
Stocks	14	-		499	
Debtors	15	7,646		9,062	
Cash at bank and in hand		235,220		236,197	
		<u>242,866</u>		<u>245,758</u>	
CREDITORS: amounts falling due within one year	16	<u>(28,931)</u>		<u>(34,569)</u>	
NET CURRENT ASSETS			<u>213,935</u>		<u>211,189</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>749,313</u>		<u>751,595</u>
CREDITORS: amounts falling due after more than one year	17		<u>(43,454)</u>		<u>(54,014)</u>
NET ASSETS			<u><u>705,859</u></u>		<u><u>697,581</u></u>
CHARITY FUNDS					
Restricted funds	18		32,128		47,418
Unrestricted funds	18		673,731		650,163
TOTAL FUNDS			<u><u>705,859</u></u>		<u><u>697,581</u></u>

The financial statements were approved by the Trustees on
and signed on their behalf, by:


Rev. Craig Ryalls (Rector)

8/5/2024

The notes on pages 23 to 31 form part of these financial statements.

ST PAUL'S CHURCH SALISBURY

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2023

	Note	2023 £	2022 £
Cash flows from operating activities			
Net cash provided by operating activities	20	(1,242)	38,241
Cash flows from investing activities:			
Interest		3,880	1,379
Purchase of tangible fixed assets		(3,615)	(1,312)
Net cash used in investing activities		<u>(977)</u>	<u>38,308</u>
Change in cash and cash equivalents in the year		(977)	38,308
Cash and cash equivalents brought forward		236,197	197,889
Cash and cash equivalents carried forward	21	<u>235,220</u>	<u>236,197</u>

The notes on pages 23 to 31 form part of these financial statements.

ST PAUL'S CHURCH SALISBURY

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

3

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The PCC is a public benefit entity within the meaning of FRS 102. The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice (SORP (FRS 102)): Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Standard applicable in the UK and Republic of Ireland (FRS 102) issued in 2019 and with the Charities Act 2011.

These accounts have been prepared on a Going Concern basis as there are no material uncertainties about the ability to continue.

The accounts are shown in Pounds Sterling

1.2 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Government grants are recognised when received.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

1.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the charity's educational operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

1.4 Tangible fixed assets and depreciation

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is not charged on freehold land. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures and fittings - 20% straight line

General equipment - 20% straight line

Computer equipment - 33% straight line

Car park improvements - 10% straight line

1.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

1. ACCOUNTING POLICIES (continued)

1.6 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

1.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

1.10 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.11 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

1.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes. Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.13 Tax Status

The charity is not liable for corporation tax as trading income falls below the relevant threshold and is also below the VAT threshold, which means it does not charge VAT, but is also unable to reclaim VAT on purchases.

ST PAUL'S CHURCH SALISBURY

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

2. INCOME FROM DONATIONS, LEGACIES AND GRANTS

	Unrestricted funds 2023	Restricted funds 2023	Total funds 2023	Unrestricted funds 2022	Restricted funds 2022	Total funds 2022
	£	£	£	£	£	£
Tax efficient general giving	269,902	-	269,902	278,870	-	278,870
Other general giving	51,938	-	51,938	45,676	-	45,676
Collections at services	9,772	-	9,772	7,164	-	7,164
Gifts for mission	726	-	726	300	-	300
Gifts for building project	-	-	-	560	-	560
Gifts for CAP	-	29,334	29,334	-	34,305	34,305
Gifts for community	-	-	-	-	2,108	2,108
Gifts for Safe Haven	-	-	-	-	1,104	1,104
Grant for CAP	-	-	-	-	7,000	7,000
Grant for community	-	-	-	-	-	-
Gifts and grants for specific purposes	335	-	335	-	1,202	1,202
Tax recovered - general giving	68,669	-	68,669	69,691	-	69,691
Tax recovered - other general giving	629	-	629	-	-	-
Tax recovered - building project	-	-	-	125	-	125
Tax recovered - community	-	-	-	-	125	125
Tax recovered - CAP	-	3,479	3,479	-	3,262	3,262
	<u>401,971</u>	<u>32,813</u>	<u>434,784</u>	<u>402,386</u>	<u>49,106</u>	<u>451,492</u>

3. ANALYSIS OF INCOME FROM CHARITABLE ACTIVITIES BY TYPE OF INCOME

	Unrestricted funds 2023	Restricted funds 2023	Total funds 2023	Unrestricted funds 2022	Restricted funds 2022	Total funds 2022
	£	£	£	£	£	£
SP2 coffee shop sales	2,775	-	2,775	23,587	-	23,587
Statutory fee received	2,056	-	2,056	2,556	-	2,556
Childrens and youth work receipts	6,010	-	6,010	4,296	-	4,296
Adult work	768	-	768	1,085	-	1,085
Conferences, events and clubs	2,308	-	2,308	3,375	-	3,375
	<u>13,917</u>	<u>-</u>	<u>13,917</u>	<u>34,899</u>	<u>-</u>	<u>34,899</u>

4. LETTINGS INCOME

	Unrestricted funds 2023	Restricted funds 2023	Total funds 2023	Unrestricted funds 2022	Restricted funds 2022	Total funds 2022
	£	£	£	£	£	£
Charity letting income						
Church, church centre and SP2	29,932	-	29,932	38,836	-	38,836

5. INVESTMENT INCOME

	Unrestricted funds 2023	Restricted funds 2023	Total funds 2023	Unrestricted funds 2022	Restricted funds 2022	Total funds 2022
	£	£	£	£	£	£
Investment income	3,880	-	3,880	1,379	-	1,379

6. OTHER INCOME

	Unrestricted funds 2023	Restricted funds 2023	Total funds 2023	Unrestricted funds 2022	Restricted funds 2022	Total funds 2022
	£	£	£	£	£	£
Profit on sale of minibuses	427	-	427	-	-	-

ST PAUL'S CHURCH SALISBURY

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

7. ANALYSIS OF EXPENDITURE

	Unrestricted Funds 2023	Restricted funds 2023	Total funds 2023	Unrestricted funds 2022	Restricted funds 2022	Total funds 2022
	£	£	£	£	£	£
All mission giving and grants	39,994	-	39,994	41,438	-	41,438
Church costs	353,733	46,024	399,757	358,846	55,580	414,426
Letting expenses	34,911	-	34,911	43,110	-	43,110
	<u>428,638</u>	<u>46,024</u>	<u>474,662</u>	<u>443,394</u>	<u>55,580</u>	<u>498,974</u>

8. CHURCH COSTS

	Un-restricted Funds 2023	Restricted Fund 2023	Total funds 2023	Unrestricted Funds 2022	Restricted funds 2022	Total funds 2022
	£	£	£	£	£	£
Safe Haven	-	56	56	-	-	-
CAP expenses	-	45,683	45,683	-	33,262	33,262
SP2 Café cost of sales	1,564	-	1,564	14,126	-	14,126
Building project	2,523	-	2,523	2,816	6,631	9,447
Parish share	102,959	-	102,959	99,960	-	99,960
Staff costs *	137,436	-	137,436	142,362	12,500	154,862
Community ministry and outreach	134	285	419	311	-	311
Youth work	7,719	-	7,719	3,195	-	3,195
Children's work	7,126	-	7,126	4,740	-	4,740
Adult ministry and courses	1,346	-	1,346	404	-	404
Conferences and events and clubs	1,959	-	1,959	4,108	-	4,108
Staff expenses and training	12,413	-	12,413	12,062	-	12,062
Church services	2,595	-	2,595	2,281	-	2,281
Insurance	6,749	-	6,749	5,978	-	5,978
Administration	25,023	-	25,023	16,095	-	16,095
Repairs and maintenance	17,447	-	17,447	13,398	-	13,398
Mini bus expenses	-	-	-	1,741	-	1,741
Utilities and rates	14,280	-	14,280	10,679	-	10,679
Hope centre	-	-	-	10,693	-	10,693
Depreciation	9,460	-	9,460	11,077	-	11,077
Professional fees	3,000	-	3,000	2,820	-	2,820
Other expenses including Covid 19 expenses	-	-	-	-	1,985	1,985
Specified donations	-	-	-	-	1,202	1,202
	<u>353,733</u>	<u>46,024</u>	<u>399,757</u>	<u>358,846</u>	<u>55,580</u>	<u>414,426</u>

	Un-restricted Funds 2023	Restricted Fund 2023	Total funds 2023	Unrestricted Funds 2022	Restricted funds 2022	Total funds 2022
	£	£	£	£	£	£
Centre letting expenses	34,911	-	34,911	43,110	-	43,110

Charity letting expenses relate to the proportion of the salaries, repairs and maintenance, insurance and utilities costs attributable to the hiring of surplus capacity in the Church buildings to external users.

* Total staff costs are reported in note 12. The church costs above contain staff costs allocated in various categories as appropriate.

ST PAUL'S CHURCH SALISBURY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

9. ALL MISSION GIVING AND GRANTS - EXPENDITURE

	Un restricted funds 2023	Restricted Funds 2023	Total funds 2023	Un restricted funds 2022	Restricted funds 2022	Total funds 2022
	£	£	£	£	£	£
Mission allocated giving	38,016	-	38,016	41,438	-	41,438
Donations outwards	1,978	-	1,978	-	-	-
	<u>39,994</u>	<u>-</u>	<u>39,994</u>	<u>41,438</u>	<u>-</u>	<u>41,438</u>

10. NET INCOME/(EXPENDITURE)

This is stated after charging:

	2023 £	2022 £
Depreciation of tangible fixed assets: owned by the charity	<u>9,460</u>	<u>11,077</u>

11. INDEPENDENT EXAMINER'S REMUNERATION

The independent Examiner's remuneration amounts to an Independent Examination fee of £750 plus VAT (2022 - £750 plus VAT), and accountancy services of £1,500 plus VAT (2022 - £1,500 plus VAT).

12. Analysis of staff costs

	2023 £	2022 £
Salaries and wages	178,028	200,983
Social security costs	7,501	9,552
Pension costs	10,606	10,791
Related expenses	<u>1,087</u>	<u>2,474</u>
Total	<u>197,222</u>	<u>223,800</u>

(Average staff numbers 10 (2022:12))

No employees received remuneration or benefits of more than £60,000

The above includes staff costs across all funds

ST PAUL'S CHURCH SALISBURY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

13. TANGIBLE FIXED ASSETS

	Freehold property	Mini bus	Fixtures and fittings	Equipment	Car park improvements	Total
	£	£	£	£	£	£
Cost						
At 1 January 2023	525,000	1,000	165,869	58,948	42,581	793,398
Additions	-	-	3,802	813	-	4,615
Disposals		(1,000)	-	-	-	(1,000)
At 31 December 2023	525,000	-	169,671	59,761	42,581	797,013
Depreciation						
At 1 January 2023	-	800	159,939	56,758	35,495	252,992
Charge for the year	-	17	3,165	2,020	4,258	9,460
Eliminated on disposal	-	(817)	-	-	-	(817)
At 31 December 2023	-	-	163,104	58,778	39,753	261,635
Net book value						
At 31 December 2023	525,000	-	6,567	983	2,828	535,378
At 31 December 2022	525,000	200	5,930	2,190	7,086	540,406

The freehold property is in respect of the Church Centre (located on the same site as the Church) and 159 - 161 Fisherton Street (SP2). The value of the Church Centre has been estimated on an "in use" basis.

14. Stocks

	2023	2022
	£	£
Goods for resale	-	499

15. DEBTORS

	2023	2022
	£	£
Prepayments and accrued income	1,317	2,630
Tax recoverable	6,329	6,432
	<u>7,646</u>	<u>9,062</u>

16. CREDITORS: Amounts falling due within one year

	2023	2022
	£	£
Other loans	10,560	10,560
Other creditors	18,371	24,009
	<u>28,931</u>	<u>34,569</u>

Other loans is an interest free loan, and is secured against the Church Centre.

17. CREDITORS : Amounts falling after more than one year

	2023	2022
	£	£
Other loans	43,454	54,014
	<u>43,454</u>	<u>54,014</u>

The loan is an interest free loan and is repayable over a period of 13 years, from 2015. It was used to repay the mortgage with Triodos Bank and is secured against the Church Centre. For the first 6 months of 2021 the Church was given a payment holiday. From October 2020 the loan can be called at any time subject to a twelve months notice period.

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

18. STATEMENT OF FUNDS
STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 January 2023	Income	Expenditure	Transfers in/out	Movement in the year	Balance at 31 December 2023
	£	£	£	£	£	£
Unrestricted funds						
General Funds	597,452	441,943	(388,099)	(45,637)	8,207	605,659
Designated Funds - Mission Fund	244	300	(38,016)	40,600	2,884	3,128
- Youth Mission	1,665	-	-	-	-	1,665
- Building repairs	3,171	-	-	-	-	3,171
- Hope Centre	27,003	-	(2,523)	-	(2,523)	24,480
- IT/Telephony	5,000	-	-	15,000	15,000	20,000
- Debt reserve fund	10,560	-	-	-	-	10,560
- Outreach/Mission	5,068	-	-	-	-	5,068
- St Paul's Ministry	-	7,884	-	(7,884)	-	-
	<u>650,163</u>	<u>450,127</u>	<u>(428,638)</u>	<u>2,079</u>	<u>23,568</u>	<u>673,731</u>
Restricted funds						
Community Fund	5,745	-	(285)	-	(285)	5,460
CAP Centre Fund	28,341	32,813	(45,683)	1,080	(11,790)	16,551
Safe Haven Fund	6,773	-	(56)	-	(56)	6,717
Grants for specific purposes	6,559	-	-	(3,159)	(3,159)	3,400
	<u>47,418</u>	<u>32,813</u>	<u>(46,024)</u>	<u>(2,079)</u>	<u>(15,290)</u>	<u>32,128</u>
Total of funds	<u>697,581</u>	<u>482,940</u>	<u>(474,662)</u>	<u>-</u>	<u>8,278</u>	<u>705,859</u>

Fund details

Unrestricted funds - The transfer in 2023 is made up of the donation to the Mission Fund of £40,600 and transfers to the designated funds IT Project £15,000.

Mission designated Fund - this fund receives a tithe of 12.5% of voluntary income (excluding Gift Aid tax recovery) together with gifts for specified mission beneficiaries. The detailed allocation of the total of non-specified gifts is recommended by the Mission Support Committee and approved by the PCC. The transfer in 2023 is the general funds donation to the Mission Fund.

Youth Mission designated fund – the PCC agreed to remove the word Overseas on this designation.

Building Repairs designated fund– monies set aside for building repairs.

Hope Centre designated fund- The donor of the restricted Break-through Trauma donation removed the restriction during 2021 and the trustees designated the funds to the Hope Centre.

IT/Telephony designated fund - to resource the implementation of a move to Microsoft and the setup of ongoing IT support and a new church website.

Debt reserve designated fund - reflects liability for loan repayment in coming year.

Outreach/Mission designated fund- This fund includes donations made in 2020 that were originally classed as restricted for men's ministry and reported within Grants for Specific Purposes. The donor has recently clarified that these funds were not intended to be restricted as has given permission for them to be used for any purpose supporting mission or outreach

St Paul's Ministry designated fund - for ministry at St Paul's

Restricted funds

Community Fund - Funds received to meet specific needs of those in our community.

CAP centre fund - This restricted fund is to support the operation of the Salisbury CAP Debt Centre which is hosted by St Paul's on behalf of churches across Salisbury. All donations to the centre are maintained within this fund which is used to cover staff costs and operational expenses.

Building Project (ETT) fund - This fund was established to support the church's buildings. In 2021 the whole fund was classified as a restricted fund, the trustees concluded that this was no longer appropriate as recent donations were not subject to the restriction and decided to transfer these to the Buildings Repairs designated fund. This fund ceased in 2022.

Safe Haven Fund - This fund was established to support the church's work with those who have suffered from abuse or traumatic experiences. During 2021 the donor of the restricted Break-through Trauma donation removed the restriction on the funds and the trustees designated the funds to the Hope Centre.

Grants for Specific Purposes - This fund is used to ensure that money received as grants or gifts for specified purposes in one financial year and not expended until the following year are kept separately from Church's general funds.

ST PAUL'S CHURCH SALISBURY

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 January 2022	Income	Expenditure	Transfers in/out	Movement in the year	Balance at 31 December 2022	
	£	£	£	£	£	£	£
Unrestricted funds							
General Funds	580,326	476,515	(388,447)	(70,942)	17,126	597,452	
Designated Funds - Mission Fund	-	300	(41,438)	41,382	244	244	
- Youth Overseas Mission	1,665	-	-	-	-	1,665	
- Building Repairs	5,302	685	(2,816)	-	(2,131)	3,171	
- Hope Centre	23,696	-	(10,693)	14,000	3,307	27,003	
- Telephony				5,000	5,000	5,000	
- Debt reserve fund				10,560	10,560	10,560	
- Outreach/Mission				5,068	5,068	5,068	
	610,989	477,500	(443,394)	5,068	39,174	650,163	
Restricted funds							
Community Fund	5,497	2,233	(1,985)	-	248	5,745	
CAP Centre Fund	17,036	44,567	(33,262)	-	11,305	28,341	
Building Project (ETT)	6,631	-	(6,631)	-	(6,631)	-	
Safe Haven Fund	5,669	1,104	-	-	1,104	6,773	
Grants for specific purposes	24,127	1,202	(13,702)	(5,068)	(17,568)	6,559	
	58,960	49,106	(55,580)	(5,068)	(11,542)	47,418	
Total of funds	669,949	526,606	(498,974)	-	27,632	697,581	

19. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Unrestricted Funds 2023	Restricted funds 2023	Endowment funds 2023	Total funds 2023
	£	£	£	£
Tangible fixed assets	535,378	-	-	535,378
Current assets	210,738	32,128	-	242,866
Creditors due within one year	(28,931)	-	-	(28,931)
Creditors due in more than one year	(43,454)	-	-	(43,454)
	673,731	32,128	-	705,859

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	Unrestricted Funds 2022	Restricted funds 2022	Endowment funds 2022	Total funds 2022
	£	£	£	£
Tangible fixed assets	540,406	-	-	540,406
Current assets	198,340	47,418	-	245,758
Creditors due within one year	(34,569)	-	-	(34,569)
Creditors due in more than one year	(54,014)	-	-	(54,014)
Difference				-
	650,163	47,418	-	697,581

ST PAUL'S CHURCH SALISBURY

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

20. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW OPERATING ACTIVITIES

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	2023	2022
	£	£
Net (expenditure)/income for the year (as per Statement of Financial Activities)	8,278	27,632
Adjustment for :		
Depreciation charges	8,643	11,077
Interest	(3,880)	(1,379)
(Increase)/decrease in stocks	499	96
(Increase)/decrease in debtors	1,416	(807)
Increase/(decrease) in creditors	(16,198)	1,622
Net cash provided by operating activities	<u>(1,242)</u>	<u>38,241</u>

21. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2023	2022
	£	£
Cash in hand	<u>235,220</u>	<u>236,197</u>
Total	<u>235,220</u>	<u>236,197</u>

22. RELATED PARTY TRANSACTIONS

No trustee received remuneration or expenses for their work as trustees.

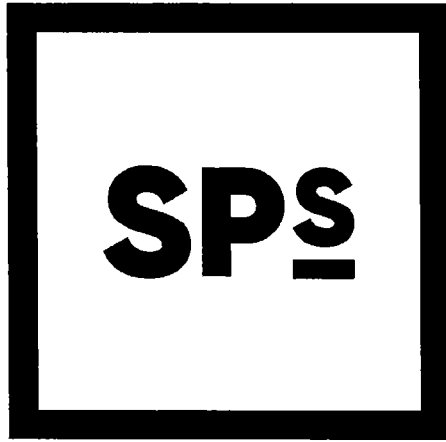
One connected person (Kim Ryalls) received remuneration from the PCC as authorised by S3(1) of the Parochial Church (Powers) Measure 1856.

The total payments made to related parties was £4,106 during the year and none was outstanding at the year end.

Mrs Kim Ryalls is the wife of Rev Craig Ryalls (an ex-officio member of the PCC as a member of the clergy licensed to the parish). She is employed as part time manager of SP2 Cafe and Hope Centre.

p to Kerry Badger who was employed as a Safeguarding Officer at St Paul's (from November 2022 to June 2023 when she left her role) and was also volunteering with Morning Star (Salisbury) (charity no. 1094618) during 2023. In March 2023 St Paul's made a donation to Morning Star to support its charitable activity.

Accounts



St Paul's
Salisbury

The Parochial Church Council of the Ecclesiastical Parish of Fisherton Anger (St Paul),
Salisbury
Registered Charity 1132168

Annual Report and Financial Statements for the Year Ending 31st December 2022

ST PAUL'S CHURCH SALISBURY

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St Paul's Annual Church Report

For the year January-December 2022

Registered charity number: 1132168

1. Objectives and Activities, Achievement and Performance and Public Benefit

The Parochial Church Council Powers Measure 1956 (as amended) and Church Representation Rules state that the objects of the PCC are to promote in the ecclesiastical parish the whole mission of the church. The five marks of mission developed by the Anglican Consultative Council since 1984 and adopted by the General Synod of the Church of England in 1996 have been adopted by St Paul's as understanding what contemporary mission is about. They are: 1) To proclaim the Good News of the Kingdom; 2) To teach, baptise and nurture new believers; 3) To respond to human need by loving service; 4) To seek to transform unjust structures of society, to challenge violence of every kind and pursue peace and reconciliation; 5) To strive to safeguard the integrity of creation and sustain and renew the life of the earth. As an organisation we believe this is encapsulated in our vision of keeping Jesus at the centre of everything as we focus on renewing faith, restoring hope, and sharing the radical love of God within St Paul's and the wider community.

The PCC have given due regard to the public benefit when planning the church's activities, in accordance with the Charity Commission's general guidance on Public Benefit. This report sets out the PCC's activities, achievements and performance during the year, which are directly related to the objects and purposes for which the church exists. The benefits are directly related to the aims of the church and are fully compliant with the principles set out in the Charity Commission Principles on Public Benefit.

During 2022 we were able to establish a more regular pattern of public worship, ministry and mission for the first time since the COVID-19. Our main objectives at the start of the year were:

- i) To increase our in-person attendance at our Sunday Worship Gatherings to pre-COVID numbers, whilst retaining the benefits learnt in lockdown of continuing to live-stream our Sunday morning gatherings for those unable to attend in person.
- ii) To foster fresh engagement within the church membership in order to rebuild volunteer teams throughout the various ministries of St Paul's that enable corporate public acts of worship and missionary outreach work.

The Trustees Report describes some of the key areas of focus and events in the life, ministry and mission of St Paul's Church over the last 12 months.

In February, the community of St Paul's was shaken by the sudden and untimely death of a much loved Church Warden, John Stephenson. John had served as Church Warden for over six years, and served on the PCC and as chair of the Mission Committee for over a decade. John, along with our other Church Warden Denise Turner, helped steer St Paul's through the challenges imposed by the COVID-19 pandemic over the last two years. John's leadership, mature Christian faith, support and wisdom is sorely missed by all of us.

As a Church we were most grateful to Andy Ferguson who, after prayerful consideration, agreed to serve as Church Warden and was duly elected and appointed, alongside Denise Turner, on the 22nd May at the Parish Meeting.

In July, we commissioned and erected a Cross in the Church Foyer. Our Archdeacon, Alan Jeans, gave us permission for a 'temporary artistic installation' without needing a faculty. The cross was designed in consultation with the Rector and our mission partners Sandro and Deborah Cruz. It was constructed and sculpted by Sandro. We have named the cross, 'The Covid Cross', to mark the extraordinary period of suffering and disruption caused by the Pandemic. The Cross reminds us of the enduring hope of Christ in the midst of suffering. The silver strands coming from the cross represent the streams of living waters of the Holy Spirit and the life that flows from the Cross.

In September, our Rector, Revd Craig Ryalls, was invited by Bishop Stephen and the Dean of Salisbury Cathedral, Revd Nicholas Papadopoulos, to be a non-residentiary Canon of the Cathedral. He was installed in the 'Salisbury Seat' on the 4th October. This was in recognition of the ministry and mission of St Paul's during Craig's tenure as Rector.

Sunday Gatherings

We made the decision in January 2022 to have Holy Communion twice a month in the morning and once a month in the evening.

In the Sunday morning gatherings we started the year following teaching each week from a place of prayer discerning where we felt the Spirit was leading us. This led us to consider what it means to be an ambassador for Christ (2 Cor 5:20) and what it means to be those who are focused on the Kingdom of God. As a church community our constant focus is on the person of Jesus and what it means to faithfully follow him and develop a Christ like culture of faith, hope and love.

We had a number of Morning Gatherings acknowledging key events globally and nationally. On 30th January we held a Memorial Service marking the Holocaust. We devoted the morning on 27th

February to praying for the people of the Ukraine in response to Russia's invasion. We had a celebration marking the Queen's Platinum Jubilee and 'planted a tree for the Jubilee' on June 5th.

During June we returned to our major objectives of the year and had a special short series of talks focusing on our stewardship in the following three areas: time, talents, and tithe. A key phrase was, 'Now you are the body of Christ, and each one of you is a unique part of it.' (1 Cor 12:27). We looked at our priorities and what is most important to us. The result of the stewardship campaign was a slow and gradual increase of volunteers in key areas of ministry. It remains an important focus for us in the ongoing life of the church. In terms of our overall finances the stewardship campaign resulted in an additional increased income of £23,000, which we are thankful to the Lord and the church community for, especially in the current financial climate. Further information about the Stewardship Campaign in 2022 is available from the Treasurer upon request.

In August we began a teaching series looking at 'Faith in Action' based on Hebrews, Chapter 11. On September 8th we marked the passing of our Monarch. We provided a book of condolence and opened up the church for silent prayer and held a special service of Holy Communion in the official period of mourning. September 11th was Education Sunday and we made the decision to honour an invitation to Alex Ewing, guest speaker and director of the local Bridge Project. However, given that this was the first Sunday after the passing of our Monarch, we acknowledged this historic and poignant moment throughout the service.

On 30th October we had an eco-church themed morning gathering focusing on the good stewardship of the earth's resources and how to help combat climate change.

Our Evening Gathering has been hit the hardest by the pandemic, and has reduced in terms of the volunteer base and attendance. We made a decision to hold the service in the Church Foyer, more recently making use of the newly installed Cross as a focal point. This has worked well and, though the gathering remains small in comparison to the morning, it has a good 'feel' to it. We have tended to follow the themes and curriculum of the morning gathering.

In 2022 we moved our monthly prayer meeting from a Wednesday to a Sunday evening. This was due to reduced staff and volunteer resources. A more thorough review is recommended at some point in 2023.

Towards the end of 2022 we started a new joint initiative with St Francis Church meeting together on the third Sunday of every month (from 6.45pm to 8.30pm) for an extended time of worship and prayer. We call this event an 'Encounter Evening.' It has proved popular with both churches and our plan is to continue them in 2023, but to alternate hosting the event between both churches.

Adult Life Groups

Life Groups continue to be a main focus to develop discipleship at St Paul's. In 2022 over 300 adults were connected or affiliated in some way with a Life Group. 57 members of the church had some leadership role in a Life Group. 22 groups were regularly meeting. This figure consists of 18 evening mid-week groups and four day time mid-week women's groups. It does not include the 'Iron Sharpens Iron' Men's Group (these numbers were not available at the time of writing the Trustees report).

We have been aware of the need for further investment of time and resources for our Life Group Leaders, but recognised that the current demands on the Rector mean that it was not realistically possible for him to focus directly on this. In 2022 the Rector identified and approached a retired Anglican Vicar, Rev Dominic Furness, and his spouse, Alyson to prayerfully consider whether they would be willing to share a new volunteer role, 'Discipleship Coordinator and Pastor for Life Group Leaders'. Together they have considerable experience and the necessary skills to make a significant contribution to our Life Groups in this role. A job role description was written and Dominic and Alyson commenced this new role in October. They have started to meet with leaders and hold initial meetings. More meetings are planned for 2023. As part of his role Dominic will join the Rector for strategic planning meetings looking at the teaching curriculum in the life of church. Dominic will also help to produce Life Group material in advance of new teaching series starting in the church.

Children, families and School's Work

Debbie May, our Children's Pastor, notes that, "the year of 2022 has felt like a year of reawakening and reconnecting". We have seen families slowly coming back to church after the Pandemic in their own time and in their own way. The numbers consistently are between 30 and 40 children on Sundays but attendance varies. If everyone turned up on a single Sunday we would have over 80 children.

The children's ministry has been rebranded as 'Kingdom Kids' and explored various themes throughout the year including: The Book of Judges and the life of David. A consistent theme across the curriculum is to explore the Kingdom of God and what 'Kingdom Life' looks like for us. The children's ministry throughout 2022 met as one large group combining all ages, but a goal for 2023 is to sufficiently build volunteer teams and to begin to meet as three separate groups again (Roots, COGs and Focus).

The Tuesday Group Focus Hub has seen growth with the average attendance increasing from six to 13 children. It has been a particular highlight to see this group rebuild community and develop deeper friendships in a relaxed environment. We have made use of the Bible Project Videos to

help explore the Bible together and this has proven popular with our children.

The relationship with Sarum St Paul's School remains strong and we currently have the highest number of children attending both the church and the school. Our church school regularly uses the church premises termly for special celebration services.

The Ark pre-school Group continues to thrive with a community of 80 families registered with us. A particular highlight of 2022 was to see parents of lock-down babies begin to connect and form community and friendships at Ark. In 2023 the Ark celebrates 40 years of being open to the public and so the team have been planning to mark and celebrate this significant milestone next year.

Youth

We owe a huge debt of gratitude to our wonderful team of volunteers who have led the youth during an extended time without a Youth Pastor leading them. This has not been an easy task; our youth have had a very challenging time through the pandemic and this has had a negative impact on the youth community as a whole. At the start of 2022 attendance was low. The team invested time in maintaining provision on Tuesday evening for older youth and also community time on Sunday mornings for all of the youth.

At the start of the year we had an initial recruitment drive for a new Youth Pastor, but the campaign failed to provide any suitable candidates for the post. We started a new recruitment drive post-Easter and were able to shortlist and interview two candidates in the summer and successfully appointed Reuben Katai.

During the summer some of the youth and leaders were able to join a group from St Paul's attending New Wine's 'United' Christian conference in Peterborough. This was a good time to build community for our youth and church family. Reuben was also able to join us informally to spend time with the youth, though he was not officially in role until September.

Reuben commenced work on 12th September and has used this time to begin to develop a strategy for growth in terms of discipleship and mission. The end of the year culminated with a welcome return to the Youth Christmas Party. This was a significant milestone in the ongoing work of rebuilding the youth ministry. We ended the year with a sense of hope and faith going into 2023 that the youth ministry was back on track with a vision and strategy in place for future growth.

Hope Centre and City Outreach

The Hope Centre exists to proclaim the Good News of the Kingdom of God and to respond to

human need by loving service. Through our contact with those more vulnerable in our community we also come across unjust structures of society and seek where possible to signpost people to help so they can find justice, help and support.

We created a new pioneering role, a Community Chef for the Hope Centre and Sp2 Cafe. Our Community Chef was appointed in January and commenced work in February. One of the key tasks of the Community Chef was to equip volunteers, from both within the church and wider community, and to help them grow in confidence and learn basic catering skills. Some of these volunteers are vulnerable, or have additional needs. We have also partnered with the probation service over the last 12 months giving individuals, where appropriate, the opportunity to complete their sentences of community service. It has been rewarding to see people build friendships and develop as individuals through their interaction with the Hope Centre Community. Our Community Chef also partnered with Salisbury 'Pantry Partnership' and utilised surplus food that otherwise would go to waste. Good nutritious meals have been made available at a reasonable cost to our customers and often given freely to those in need. Sadly, on 5th December, our Community Chef, Tim Payne, handed in his notice. This was disappointing. The reasons given were partly due to the job not meeting Tim's expectations and also a decision based on prioritising his own personal health and wellbeing. We support Tim's reasons for leaving and are grateful for his contribution to the Hope Centre community in the course of the year.

City Exchange is an initiative where charities, churches and other agencies invested in supporting people in our community can network and share what is happening across the city. This vision originally came out of conversation with Kerry Badger, our Community Pastor, and the Rector. Kerry initially pioneered this work and invested time and energy in establishing this network, which has resumed meeting again since the pandemic. More recently City Network has been co-hosted and led by our Children's Pastor, Debbie May, and Charlotte Bell, our CAP Debt Centre Manager.

Sp2 Cafe resumed opening in 2022 and slowly increased opening times and built up our team of volunteers. The Hope Centre hosted CAP drop in on Tuesday mornings. Other Community groups also met, which included, amongst others: 'Easy read', an initiative to support adult literacy; a creative writing group; 'Imagine', a St Paul's initiative that encourages faith to be explored through the arts; MIND, a mental health charity and support group; 'Splitz', an organisation supporting survivors of domestic violence. In addition to these groups the team also continued to support and offer advice to individuals struggling with mental health issues, homelessness and addiction issues.

Kerry Badger, our Community Pastor, working in partnership with 'Morning Star,' the charity she runs with her husband Revd Mike Badger, continued to offer support to those with life controlling habits and addictions through the 'Life Recovery Course'. A number of other individuals were supported practically in furnishing flats, or assisting them in applying for various benefit support

that they were entitled to.

As 2022 progressed Kerry took some extended leave (having accrued holiday and also having worked tirelessly throughout the pandemic). Kerry chose to step down from her role of Community Pastor in November. As a church community we are so thankful to the Lord for Kerry's ministry as our Community Pastor. Kerry, along with Kim Ryalls, had the shared vision to reimagine Sp2 as 'The Hope Centre', and its place in the community is deeply appreciated by so many. Kerry has championed the cause of the marginalised in our community and church, as well as responding to the needs of so many. Kerry has consistently witnessed the love of Christ and shared the hope of the gospel to countless people. Due to confidentiality, so much of this ministry goes largely unseen but the Lord sees all. Our appreciation of Kerry's Ministry is recorded in this Trustees report as an important record in our archives of her significant contribution to the ongoing mission of St Paul's Church.

CAP (Christians Against Poverty)

Central to our outreach at St Paul's is our partnership with CAP. We are able to report with accuracy the fruits of this ministry, and this speaks for itself. Since the Salisbury CAP Debt Centre opened in November 2014 we have seen 95 people become debt free and 39 individuals have made either a first time response or recommitment to Jesus.

Over the course of the year eight people became debt free and one person made a first time response. Statistics don't communicate the full story. It is worth noting that every person we come into contact with through CAP gets to experience God's love in action, whether it's via the drop-in, life group, during a visit, or at a client event. We continue to support people practically where appropriate or signpost if necessary, pray with them, encourage them along the way - whether they are debt free or not. Everyone is welcome, accepted and loved. All are on a journey with God and they are helped through our amazing team of volunteers, the church family, and above all through the message of hope, love and grace which is at the heart of the gospel.

In 2022 the focus has been on gradually resuming the core services of CAP and so we didn't have any specific organised evangelistic events. These are planned for 2023.

The CAP Life Group has continued to meet throughout the year. In 2022 we studied the Beatitudes and the Sermon on the Mount. By getting to know the group well, we have been able to pray into complex life situations. For example, one member had a situation where he felt oppressed by others where he lived. We prayed into this situation and the member of the group reported that the individual causing his anxiety had moved on and for various reasons was not allowed to come back. So suddenly, this oppression was lifted. Someone else sees the CAP Life Group as their 'church'. It has prompted him to talk to his family about Jesus. Another CAP friend who started with

us in November was very discombobulated when we met her. However, through consistent prayer and a great deal of love shown by her befriender, she is now much more at peace. On another occasion a client walked into the drop in very agitated. We prayed with her and she accepted Jesus there and then and went away with a copy of John's gospel.

Support of Mission Partners and Organisations.

The missionary heart of St. Paul's church means that regularly there are a number of individual members of the church who sense God calling them to serve in the wider mission of the church. It is currently St Paul's Church policy that 12.5% of the planned giving to the Church be allocated to "mission-related" causes.

The St Paul's Mission Support Committee (MSC) handles "mission-related" issues on behalf of the PCC and at the end of 2022 its membership was - Miles Thomas (Chair), Jacqui Gillan, Liz Pollard, Liz Thomas, Nick Randall, Petra Randall, John Kuchale and Rev Canon Craig Ryalls (Rector).

The MSC supports:

Mission Partners.

The MSC will usually provide partial financial support to individuals over a fixed period of time, normally three years. It also arranges prayer support, logistical support and fellowship from St. Paul's Church and its members through dedicated support groups.

Associate Mission Partners

From time-to-time the MSC receives approaches from individuals who do not require funding from the MSC, but would value prayer support, logistical support and fellowship from St. Paul's Church and its members. The MSC arranges this type of support for these individuals, as it would for Mission Partners.

Short Term Mission Placements and Gap Year Placements

The MSC provides financial support, prayer support, and limited technical support to individuals on short term assignments (normally for less than 12 months) and on Christian Gap Years. Applicants for short-term mission placements need to be members of St Paul's church or part of St Paul's Youth with other churches.

The MSC also has a small fund to help all of the above groups of individuals who have urgent, specific and short-term needs. It also gives money to local, national and international mission.

Miles Thomas kindly agreed to take up the chair of our Mission Committee in January 2022. The Mission Committee consists of invited members from the Church community and the Rector. They meet several times a year for updates on our mission partners and also to consider any new short-term or longer term applications to partner in mission. The mission fund allocation in 2022 was £41,382. Of this £32,290 was allocated to our mission partners. In addition to this a one off grant was awarded to Georgia Starling to help finance a short-term YWAM (Youth With A Mission) mission placement to Hawaii.

Our long term mission partners in 2022 were:

Nic and Sarah Arkley who have planted a new church in South Surrey, British Columbia in Vancouver.

The Bridge Project, bringing Christian faith, hope and love to children and young people by working in primary and secondary schools.

Tom and Verity Clare (CMS - Church Mission Society) ministering in the local community and working in the Health Department of Madi and West Nile Diocese, working with Arua in North West Uganda and serving those in South Sudanese refugee communities.

Sandro and Deborah Cruz leading a YWAM Discipleship Training School out of YWAM's UK headquarters in Harpenden with a special focus on mission engagement in the Arts and Spanish speaking countries.

Rachel (Fishy) Nkuutu, is part of the YWAM team based in Jinja in South West Uganda. She has oversight and administration of community health clinics and outreach, orphan support and sponsorship schemes, assisting those involved in short-term mission teams, and more recently mission media projects and outreach in the local prison in Jinja itself.

Jess Regnart, based in South Wales, works for Freedom in Christ and is the Director of 'Every Generation' and co-author of 'Disciple' resource.

In addition to mission partners, we also supported a number of mission organisations financially and prayerfully in 2022 distributing £6,150 between: The Bible Society; Open Doors (supporting the persecuted church); Military Ministries International (supporting Christians in the military); Salisbury Street Pastors (in partnership with local churches, police and other agencies supporting urban problems and engaging with those on the streets to care, listen and support); Precept Ministries UK (helping individuals and churches to learn practical skills to study the Bible for themselves); and Projects Delivering Hope (serving the people of South Sudan delivering tailor-made aid through practical projects which are delivered and implemented through local churches).

In our Christmas celebrations we raised £1,202.24 which was distributed equally between FSCI (Foundation for Social Change and Inclusion), which prevents modern slavery and transforms lives in South East Europe, and the Salisbury Food Bank.

More detailed information about our mission partners can be found on our church website and the distribution of funds to support external missions is included in our annual accounts. These figures are fully reported within our annual accounts.

Safeguarding

The Rector and Parish Safeguarding Officer continue to liaise with the Diocesan Safeguarding Officers on all matters relating to safeguarding. Safeguarding remains a standard agenda item at every PCC and Standing Committee meeting at St Paul's. The PCC has adopted the Diocesan Safeguarding Policy and Practice Guidance which has been approved by the House of Bishops and must, where relevant, be followed by all Church Bodies and Church Officers.

There were no major safeguarding concerns reported to the PCC in 2022.

2. Financial Review

a. Overview

The church's General Fund had a surplus of income above expenditure of £17,126 in 2022 after transfers to the Mission Fund of £41,382 and other designated funds of £29,560. This positive financial position for the General Fund was due to a positive response to the stewardship campaign launched in June, higher lettings income, higher sales at SP2 cafe and lower expenditure (mainly lower staff costs).

The overall movement on total unrestricted funds, which is the general fund combined with designated funds, was a surplus of £39,174 with total unrestricted funds moving from £610,989 at the start of 2022 to £650,163 by the end of 2022. This movement includes a transfer of £5,068 from restricted funds due to the re-assignment of gifts - agreed with the donor - to a designated fund for Outreach/Mission.

Total unrestricted income for 2022 was £477,500 which was £10,320 higher than 2021 with a reduction in lump sum donations and grants more than offset by higher lettings income and coffee shop sales. Total unrestricted expenditure for 2022 of £443,394 was £21,695 lower than 2021 mainly due to lower staff costs.

Alongside the general fund, the church maintains several restricted funds to support particular aspects of the church's ministry. Overall the total balance across all restricted funds reduced by

£11,542 from a balance of £58,960 at the start of 2022 to £47,418 by the end. This overall movement included an increase in the balance for the CAP fund of £11,305 (2022 saw increased giving to CAP), a reduction in the Grants for Specific Purposes of £12,500 (grants for chef role fully expensed), fully expensed Building Project fund £6,631 and a transfer out of £5,068 across to a designated fund for Outreach/Mission.

We remain very aware that every pound given to the ministry of the Church is a pound that could have been spent on something else by the giver. We take nothing for granted and are grateful for the faithful generosity of church members.

b. Reserves Policy

In establishing a Reserves Policy, the PCC agreed that:-

Free reserves are defined as the net current assets held by the General Fund. This definition excludes the value of the loan repayments beyond the end of the following year (repayments from 2024 onwards).

To ensure that sufficient funds are available to cover the fluctuations in income and expenditure, the General Fund Reserve target should cover approximately 3 months essential running costs for the following year; for 2022 the target figure is £109,000. As of 31 December 2022 the Free Reserves stood at £110,560 which is above the target figure and compares to £94,132 (restated to remove designated funds) for the previous year end. The improvement is mainly due to the surplus of income over expenditure on unrestricted funds. If the longer-term element of the loan was included, free reserves would fall to £56,546.

c. Pension Liability

During 2021 a liability arose relating to a pension deficit in the Church Workers Pension Fund (CWPF). This occurred as a result of the last active member ceasing to be employed by St Paul's in July 2016. As a result a notional liability was incurred. St Paul's entered into a deferred debt arrangement with the Church of England's Pensions Board on 5 October 2021. This arrangement allowed for the debt to be deferred over a certain period or in certain circumstances to be terminated, including where the Scheme valuation results in a surplus. The Deferred Debt Arrangement was terminated and a letter dated 10th October 2022 from the Church of England Pensions Board confirmed that there were no further obligations towards the CWPF.

d. The Future

The trustees have no uncertainties about the charity's ability to continue as a going concern. We are thankful to God for His faithfulness in helping us consistently deliver a wide range of ministries in the church and across the city. We continue to commit ourselves to being a Christ centred, biblically based, Spirit filled church serving Salisbury and the region.

3. Structure Governance and Management

a. Structure and Governance

The governing document for the PCC is the Parochial Church Council Powers Measure 1956 (as amended) and it has been a registered charity since 2009 having previously been exempted from registration.

The role of the PCC (whose members are also trustees for the purposes of charity law) is to cooperate with the Rector in promoting the whole mission of the church, which is summarised in the mission statement above. The PCC gather for:-

- Evening meetings, arranged strategically through the year
- Occasional prayer breakfasts on a Saturday morning

The membership of the PCC includes the clergy licensed within the parish, the church wardens who are elected annually by the Parochial Church Meeting, members of deanery and other synods and members who are elected for a three-year term of office by the Annual Parochial Church Meeting. Newly appointed trustees are trained and guided by currently serving trustees.

b. Management and Staffing

St Paul's continues to follow a policy of recruiting paid staff onto the Team in the following situations:-

1. Where the ministry is so vital that it demands the continuity that only paid staff can provide.
2. The necessary skills required are not present in the congregation.
3. The size of a particular ministry is larger than could reasonably be expected from a volunteer.

Two strategic appointments were made to help revitalise key areas of ministry and mission in 2022. In January we recruited Tim Payne as our Community Chef for the Hope Centre. This was a new pioneering role intended to develop ministry through investing in people and enabling them to gain confidence in life as they develop catering. The role was also created to increase revenue in the Cafe and Hope Centre (see the section in the Trustees Report on the Hope Centre for further details).

We appointed a new Youth Pastor, Mr. Reuben Katai, who joined the church staff-team in mid-September, (further details can be found in the Youth report above).

2022 saw a number of other changes in the staff team.

In March our part-time Facilities Manager left the organisation because he was moving to a different part of the country. Upon reviewing this role we concluded that it was overly ambitious for the hours and in order to reduce our staff expenditure we made a decision to build a volunteer team from within the church community to oversee maintenance of our buildings. Richard Pain (PCC Member) heads up this team and liaises with outside contractors for bigger projects. On behalf of the other Trustees (and PCC members) we would like to express our gratitude to this team and especially to Richard for his outstanding oversight of this vital work.

In the summer Karl Walsh-Dennet, our Buildings Manager, left his part-time role in order to train to become a lifeguard at a local leisure centre. Karl's main work with us involved setting up the church building for our mid-week and Sunday gatherings, arranging refuse and recycling collections, the weekly testing of fire alarms, and taking meter readings across our three buildings. In September the Remuneration Committee agreed to pay Glyn Evans an hourly contractor rate to carry out the essential tasks previously covered by the Buildings Manager. This was agreed as a short to mid-term solution to ensure the mid-week and Sunday activities church could continue without disruption. It was agreed that the Trustees should continue to monitor and review this arrangement in 2022 and 2023.

In November, Kerry Badger, our Community Pastor, left her role. The Rector and Churchwardens, on behalf of the church community, wrote to Kerry thanking her for her significant contribution to the city and community through her outstanding work over the years as our Community Pastor. Many lives have been blessed through her loving and Christ-like witness. Her previous experience as Nurse Practitioner proved invaluable to her role as Community Pastor.

Kerry, in discussion with the Rector and Churchwardens, is exploring the possibility of her continuing to be employed part-time by St Paul's in the role of Parish Safeguarding Officer. This post will be agreed by the Remuneration Committee and Trustees and reviewed in 2023.

On 5th December our Community Chef, Tim Payne, handed in his notice. Further details are included in the specific section on the Sp2 Cafe and Hope Centre above. The Trustees support Tim's reasons for leaving and are grateful for his contribution during the course of the year. Tim's last working day will be on 27th January 2023.

The church body expresses its huge thanks to all the staff team for their dedicated service and example during the last year.

The costs of staffing are set out in the notes to the financial statements - note 11

The church's key management personnel for the purposes of FRS102 are the pastoral leadership team. This is made up of the Rector (who is not an employee of the PCC), Youth Pastor, Children's

Pastor and Community Pastor. Their pay, alongside that of all employees of the PCC, is set by the PCC's remuneration committee consisting of the Churchwardens and Treasurer. The committee draws on its members' experience in both the charity and commercial sectors to set salaries which reflect the value of work which is carried out and which will enable well qualified candidates to be able to take up posts. No member of staff is paid less than the Living Wage Foundation real living wage. Each year pay is reviewed in line with nationally published data on the cost of living and national salary trends.

4. Reference and Administrative Details

a. Name and registration number

The registered name of the charity is The Parochial Church Council of the Ecclesiastical Parish of Fisherton Anger (St Paul), Salisbury. However the charity is usually known simply as "St Paul's, Salisbury".

The charity's registration number is: 1132168

b. Registered Office

St Paul's Church

Fisherton Street

Salisbury

SP2 7QW

Telephone: 01722 334005

Website: www.stpaulssalisbury.org

c. Trustees

Clergy: Rev. Craig Ryalls (Rector).

Churchwardens: John Stephenson (until February 2022) and Denise Turner. Andy Ferguson (from 22nd May 2022)

Members of Diocesan Synod: John Baxter-Brown, John Stephenson (until February 2022).

Elected Members of Deanery Synod: Pippa Bracegirdle, Liz Pollard, Richard Chitty

Elected members of PCC: Frank Brown, James Burns, Kingsley Fewins, Semih Kazali, Sheena Gould, Jonathan Lockwood, Nigel McNally, Chris Papps, Richard Pain, Mike Smith, Matthew Titman, Andrea Walker, Hannah Williams, Andrew Farley (ex officio, elected member of General Synod).

Trustees who resigned during 2022: Claire Lewis (June)

d. Office Holders

Treasurer- Mike Smith (from April 2021)

PCC Secretary Andy Ferguson.

The foundation governors of Sarum St Paul's School at the start of the year were Rev. Craig Ryalls (Rector ex officio), James Burns, Caroline Chitty, Camilla Knapman, Doug Imeson, and Kim Ryalls.

e. Standing Committee of the PCC

Church Law requires the PCC to have a Standing Committee, and it has power to transact the business of the PCC between its meetings, subject to any directions given by the Council.

Clergy: Rev. Craig Ryalls,

Members: Andy Ferguson (Chair), Denise Turner, Jonathan Lockwood, Richard Pain, Mike Smith and Richard Chitty.

f. The Electoral Roll

The electoral roll in 2022 held 344 names as compared to 303 names in 2021.

g. Risk Management Statement

Consideration has been given to the major risks to which St Paul's Church is exposed, and these are identified as: -

- Health and Safety of staff and members of the public

- Fire caused by electrical failure, heating system malfunction or lightning strike

- IT breakdown and loss or misuse of data

- Security of Assets and Financial Processes

- Employment issues

- Child and vulnerable adult safeguarding

These have been reviewed and systems have been designed to mitigate those risks.

h. Statement of Responsibilities of Members of the PCC

All Members of the PCC are Trustees of St Paul's Church and, as Trustees, are responsible for preparing the PCC's Annual Report and the financial statements in accordance with applicable law

and United Kingdom Accounting Standards (FRS102).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charities SORP 2015
- make judgments and estimates that are reasonable and prudent
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Church Accounting Regulations 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

j. Bankers

CAF Bank Ltd, 25 Kings Hill Avenue, West Malling, Kent, ME19 4JQ.
Lloyds Bank Plc, 38 Blue Boar Row, Salisbury SP1 1DA

k. Solicitors

Anthony Collins LLP, 134 Edmund Street, Birmingham, B3 2ES

i. Independent Examiners

Mr CJ Fairhall FCCA, Newton Magnus Ltd, Arrowsmith Court, Station Approach, Broadstone, Dorset, BH18 8AT

On behalf of the PCC Rev. Craig Ryalls Rector)

Date 17/04/23





ST PAUL'S CHURCH SALISBURY

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

I report on the financial statements of St Pauls Church Salisbury, The Parochial Church Council of the Ecclesiastical Parish of Fisherton Anger (St Paul) Salisbury for the year ended 31 December 2022 which are set out on pages 1 to 29.

Respective responsibilities :

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 and that an independent examination is needed.

It is my responsibility to:

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

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 financial statements, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair" view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention, 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 Charities Act; and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.


.....
C Fairhall FCCA
Newton Magnus
Chartered Certified Accountants
Arrowsmith Court
Station Approach
Broadstone
Dorset BH18 8AT

Date : 12 April 2023

ST PAUL'S CHURCH SALISBURY

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENSES ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2022**

		Unrestricted Funds 2022	Restricted funds 2022	Endowment funds 2022	Total funds 2022	Unrestricted Funds 2021	Restricted funds 2021	Endowment funds 2021	Total funds 2021
	Note	£	£	£	£	£	£	£	£
INCOME AND ENDOWMENTS FROM:									
Donations and legacies	2	402,386	49,106	-	451,492	433,784	49,188	-	482,972
Charitable activities	3	34,899	-	-	34,899	16,085	-	-	16,085
Other trading activities:									
Letting income	4	38,836	-	-	38,836	17,254	-	-	17,254
Investments	5	1,379	-	-	1,379	57	-	-	57
TOTAL INCOME AND ENDOWMENTS		477,500	49,106	-	526,606	467,180	49,188	-	516,368
EXPENDITURE ON :									
Costs of raising funds:									
Letting expenses	6&7	43,110	-	-	43,110	28,959	-	-	28,959
Charitable activities	6&7	400,284	55,580	-	455,864	436,130	38,854	-	474,984
TOTAL EXPENDITURE		443,394	55,580	-	498,974	465,089	38,854	-	503,943
NET INCOME/ (EXPENDITURE) BEFORE TRANSFERS		34,106	(6,474)	-	27,632	2,091	10,334	-	12,425
Transfers between Funds		5,068	(5,068)	-	-	35,615	(34,733)	(882)	-
NET INCOME/ (EXPENDITURE) BEFORE GAINS AND LOSSES		39,174	(11,542)	-	27,632	37,706	(24,399)	(882)	12,425
NET MOVEMENT IN FUNDS		39,174	(11,542)	-	27,632	37,706	(24,399)	(882)	12,425
RECONCILIATION OF FUNDS:									
Total funds brought forward (Note 17)		610,989	58,960	-	669,949	573,283	83,539	882	657,704
TOTAL FUNDS CARRIED FORWARD (NOTE 17)		650,163	47,418	-	697,581	610,989	58,960	-	669,949

The unrestricted net movement in funds comprises of £17,126 relating to general funds and £22,048 to designated funds. Further details are presented in note 17.

The notes on pages 21 to 29 form part of these financial statements.

ST PAUL'S CHURCH SALISBURY

BALANCE SHEET
AS AT 31 DECEMBER 2022

	Note	£	2022 £	2021 £	£
FIXED ASSETS					
Tangible assets	12		540,406		550,171
CURRENT ASSETS					
Stocks	13	499		595	
Debtors	14	9,062		8,255	
Cash at bank and in hand		<u>236,197</u>		<u>197,889</u>	
		245,758		206,739	
CREDITORS: amounts falling due within one year					
	15	<u>(34,569)</u>		<u>(22,387)</u>	
NET CURRENT ASSETS					
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>211,189</u>		<u>184,352</u>
			751,595		734,523
CREDITORS: amounts falling due after more than one year					
	16		(54,014)		(64,574)
NET ASSETS					
			<u>697,581</u>		<u>669,949</u>
CHARITY FUNDS					
Restricted funds	17		47,418		58,960
Unrestricted funds	17		650,163		610,989
TOTAL FUNDS					
			<u>697,581</u>		<u>669,949</u>

The financial statements were approved by the Trustees on
and signed on their behalf, by:



Rev. Craig Ryalls (Rector)

17/04/23

The notes on pages 21 to 29 form part of these financial statements.

ST PAUL'S CHURCH SALISBURY

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	2022 £	2021 £
Cash flows from operating activities			
Net cash provided by operating activities	19	38,241	25,859
Cash flows from investing activities:			
Interest		1,379	57
Purchase of tangible fixed assets		(1,312)	(7,428)
Net cash used in investing activities		<u>38,308</u>	<u>18,488</u>
Change in cash and cash equivalents in the year		38,308	18,488
Cash and cash equivalents brought forward		197,889	179,401
Cash and cash equivalents carried forward	20	<u>236,197</u>	<u>197,889</u>

The notes on pages 21 to 29 form part of these financial statements.

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The PCC is a public benefit entity within the meaning of FRS 102. The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice (SORP (FRS 102)): Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Standard applicable in the UK and Republic of Ireland (FRS 102) issued in 2019 and with the Charities Act 2011.

These accounts have been prepared on a Going Concern basis as there are no material uncertainties about the ability to continue.

The accounts are shown in Pounds Sterling

1.2 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable. Government grants are recognised when received.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

1.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the charity's educational operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

1.4 Tangible fixed assets and depreciation

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is not charged on freehold land. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures and fittings - 20% straight line
General equipment - 20% straight line
Computer equipment - 33% straight line
Car park improvements - 10% straight line

1.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

1. ACCOUNTING POLICIES (continued)

1.6 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

1.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

1.10 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.11 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

1.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes. Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.13 Tax Status

The charity is not liable for corporation tax as trading income falls below the relevant threshold and is also below the VAT threshold, which means it does not charge VAT, but is also unable to reclaim VAT on purchases.

ST PAUL'S CHURCH SALISBURY

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

2. INCOME FROM DONATIONS, LEGACIES AND GRANTS

	Unrestricted funds 2022	Restricted funds 2022	Total funds 2022	Unrestricted funds 2021	Restricted funds 2021	Total funds 2021
£	£	£	£	£	£	£
Tax efficient general giving	278,870	-	278,870	282,755	-	282,755
Other general giving	45,676	-	45,676	59,728	-	59,728
Collections at services	7,164	-	7,164	3,442	-	3,442
Donation for Covid 19	-	-	-	-	850	850
Gifts for mission	300	-	300	300	-	300
Gifts for building project	560	-	560	1,180	-	1,180
Gifts for CAP	-	34,305	34,305	-	20,675	20,675
Gifts for community	-	2,108	2,108	-	804	804
Gifts for Safe Haven	-	1,104	1,104	-	14,292	14,292
Grant for CAP	-	7,000	7,000	-	6,250	6,250
Grant for community	-	-	-	-	528	528
Gifts and grants for specific purpose:	-	1,202	1,202	-	2,150	2,150
Grant for SP2	-	-	-	16,802	-	16,802
Tax recovered - general giving	69,691	-	69,691	69,422	-	69,422
Tax recovered - building project	125	-	125	155	-	155
Tax recovered - community	-	125	125	-	250	250
Tax recovered - specific purposes	-	-	-	-	638	638
Tax recovered - CAP	-	3,262	3,262	-	2,751	2,751
	402,386	49,106	451,492	433,784	49,188	482,972

3. ANALYSIS OF INCOME FROM CHARITABLE ACTIVITIES BY TYPE OF INCOME

	Unrestricted funds 2022	Restricted funds 2022	Total funds 2022	Unrestricted funds 2021	Restricted funds 2021	Total funds 2021
£	£	£	£	£	£	£
SP2 coffee shop sales	23,587	-	23,587	7,691	-	7,691
Statutory fee received	2,556	-	2,556	2,208	-	2,208
Childrens and youth work receipts	4,296	-	4,296	2,032	-	2,032
Adult work	1,085	-	1,085	754	-	754
Conferences, events and clubs	3,375	-	3,375	3,400	-	3,400
	34,899	-	34,899	16,085	-	16,085

4. LETTINGS INCOME

	Unrestricted funds 2022	Restricted funds 2022	Total funds 2022	Unrestricted funds 2021	Restricted funds 2021	Total funds 2021
£	£	£	£	£	£	£
Charity letting income						
Church, church centre and SP2	38,836	-	38,836	17,254	-	17,254

5. INVESTMENT INCOME

	Unrestricted funds 2022	Restricted funds 2022	Total funds 2022	Unrestricted funds 2021	Restricted funds 2021	Total funds 2021
£	£	£	£	£	£	£
Investment income	1,379	-	1,379	57	-	57

ST PAUL'S CHURCH SALISBURY

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

6. ANALYSIS OF EXPENDITURE

	Unrestricted Funds 2022	Restricted funds 2022	Total funds 2022	Unrestricted funds 2021	Restricted funds 2021	Total funds 2021
	£	£	£	£	£	£
All mission giving and grants	41,438	-	41,438	48,089	3,620	51,709
Church costs	358,846	55,580	414,426	388,041	35,234	423,275
Letting expenses	43,110	-	43,110	28,959	-	28,959
	443,394	55,580	498,974	465,089	38,854	503,943

7. CHURCH COSTS

	Un-restricted Funds 2022	Restricted Fund 2022	Total funds 2022	Unrestricted Funds 2021	Restricted funds 2021	Total funds 2021
	£	£	£	£	£	£
Safe Haven	-	-	-	-	3,909	3,909
CAP expenses	-	33,262	33,262	-	29,266	29,266
SP2 Café cost of sales	14,126	-	14,126	5,286	-	5,286
Building project	2,816	6,631	9,447	1,506	-	1,506
Parish share	99,960	-	99,960	95,200	-	95,200
Staff costs (note 11)	142,362	12,500	154,862	190,246	-	190,246
Community ministry and outreach	311	-	311	474	-	474
Youth work	3,195	-	3,195	1,910	-	1,910
Children's work	4,740	-	4,740	4,108	-	4,108
Adult ministry and courses	404	-	404	223	-	223
Conferences and events and clubs	4,108	-	4,108	2,515	-	2,515
Staff expenses and training	12,062	-	12,062	11,001	-	11,001
Church services	2,281	-	2,281	1,653	-	1,653
Insurance	5,978	-	5,978	5,277	-	5,277
Administration	16,095	-	16,095	18,599	-	18,599
Repairs and maintenance	13,398	-	13,398	12,905	-	12,905
Mini bus expenses	1,741	-	1,741	1,105	-	1,105
Utilities and rates	10,679	-	10,679	12,250	-	12,250
Hope centre	10,693	-	10,693	-	-	-
Depreciation	11,077	-	11,077	21,083	-	21,083
Professional fees	2,820	-	2,820	2,700	-	2,700
Other expenses including Covid 19 expenses	-	1,985	1,985	-	2,059	2,059
Specified donations	-	1,202	1,202	-	-	-
	358,846	55,580	414,426	388,041	35,234	423,275

	Un-restricted Funds 2022	Restricted Fund 2022	Total funds 2022	Unrestricted Funds 2021	Restricted funds 2021	Total funds 2021
	£	£	£	£	£	£
Centre letting expenses	43,110	-	43,110	28,959	-	28,959

Charity letting expenses relate to the proportion of the salaries, repairs and maintenance, insurance and utilities costs attributable to the hiring of surplus capacity in the Church buildings to external users.

ST PAUL'S CHURCH SALISBURY

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

8. ALL MISSION GIVING AND GRANTS - EXPENDITURE

	Un restricted funds 2022	Restricted Funds 2022	Total funds 2022	Un restricted funds 2021	Restricted funds 2021	Total funds 2021
	£	£	£	£	£	£
Mission allocated giving	41,438	-	41,438	47,750	-	47,750
Donations outwards	-	-	-	339	3,620	3,959
	41,438	-	41,438	48,089	3,620	51,709

9. NET INCOME/(EXPENDITURE)

This is stated after charging:

	2022 £	2021 £
Depreciation of tangible fixed assets: owned by the charity	11,077	21,083

10. INDEPENDENT EXAMINER'S REMUNERATION

The independent Examiner's remuneration amounts to an Independent Examination fee of £750 plus VAT (2021 - £750 plus VAT), and accountancy services of £1,500 plus VAT (2021 - £1,500 plus VAT).

11. Analysis of staff costs

	2022 £	2021 £
Salaries and wages	200,983	211,446
Social security costs	9,552	10,289
Pension costs	10,791	11,818
Related expenses	2,474	6,294
Total	223,800	239,847

(Average staff numbers 12 (2021:14))

No employees received remuneration or benefits of more than £60,000

The above includes staff costs across all funds

ST PAUL'S CHURCH SALISBURY

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

12. TANGIBLE FIXED ASSETS

	Freehold property	Mini bus	Fixtures and fittings	Equipment	Car park improvements	Total
	£	£	£	£	£	£
Cost						
At 1 January 2022	525,000	1,000	165,160	58,345	42,581	792,086
Additions	-	-	-	1,312	-	1,312
At 31 December 2022	525,000	1,000	165,160	59,657	42,581	793,398
Depreciation						
At 1 January 2022	-	600	155,750	54,328	31,237	241,915
Charge for the year	-	200	4,189	2,430	4,258	11,077
At 31 December 2022	-	800	159,939	56,758	35,495	252,992
Net book value						
At 31 December 2022	525,000	200	5,221	2,899	7,086	540,406
At 31 December 2021	525,000	400	9,410	4,017	11,344	550,171

The freehold property is in respect of the Church Centre (located on the same site as the Church) and 159 - 161 Fisherton Street (SP2). The value of the Church Centre has been estimated on an "in use" basis.

13. Stocks

	2022	2021
	£	£
Goods for resale	499	595

14. DEBTORS

	2022	2021
	£	£
Prepayments and accrued income	2,630	5,452
Tax recoverable	6,432	2,803
	<u>9,062</u>	<u>8,255</u>

15. CREDITORS: Amounts falling due within one year

	2022	2021
	£	£
Other loans	10,560	10,560
Other creditors	24,009	11,827
	<u>34,569</u>	<u>22,387</u>

Other loans is an interest free loan, and is secured against the Church Centre.

16. CREDITORS : Amounts falling after more than one year

	2022	2021
	£	£
Other loans	54,014	64,574
	<u>54,014</u>	<u>64,574</u>

The loan is an interest free loan and is repayable over a period of 13 years, from 2015. It was used to repay the mortgage with Triodos Bank and is secured against the Church Centre. For the first 6 months of 2021 the Church was given a payment holiday. From October 2020 the loan can be called at any time subject to a twelve months notice period.

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

**17. STATEMENT OF FUNDS
STATEMENT OF FUNDS - CURRENT YEAR**

	Balance at 1 January 2022	Income	Expenditure	Transfers in/out	Movement in the year	Balance at 31 December 2022
	£	£	£	£	£	£
Unrestricted funds						
General Funds						
Designated Funds - Mission Fund	580,326	476,515	(388,447)	(70,942)	17,126	597,452
- Youth Mission	-	300	(41,438)	41,382	244	244
- Building repairs	1,665	-	-	-	-	1,665
- Hope Centre	5,302	685	(2,816)	-	(2,131)	3,171
- Telephony	23,696	-	(10,693)	14,000	3,307	27,003
- Debt reserve fund	-	-	-	5,000	5,000	5,000
- Outreach/Mission	-	-	-	10,560	10,560	10,560
	-	-	-	5,068	5,068	5,068
	610,989	477,500	(443,394)	5,068	39,174	650,163
Restricted funds						
Community Fund	5,497	2,233	(1,985)	-	248	5,745
CAP Centre Fund	17,036	44,567	(33,262)	-	11,305	28,341
Building Project (ETT)	6,631	-	(6,631)	-	(6,631)	-
Safe Haven Fund	5,669	1,104	-	-	1,104	6,773
Grants for specific purposes	24,127	1,202	(13,702)	(5,068)	(17,568)	6,559
	58,960	49,106	(55,580)	(5,068)	(11,542)	47,418
Total of funds	669,949	526,606	(498,974)	-	27,632	697,581

Fund details

Unrestricted funds

General Fund - this is the main fund of the PCC and there is no restriction on its use.

The transfer in 2022 is made up of the donation to the Mission Fund of £41,382 and transfers to the designated funds Hope Centre £14,000, Telephony/IT £5,000 and Debt Reserve £10,560.

Mission designated Fund - this fund receives a tithe of 12.5% of voluntary income (excluding Gift Aid tax recovery) together with gifts for specified mission beneficiaries. The detailed allocation of the total of non-specified gifts is recommended by the Mission Support Committee and approved by the PCC. The transfer in 2022 is the general funds donation to the Mission Fund.

Youth Mission designated fund - the PCC agreed to remove the word Overseas on this designation.

Building Repairs designated fund - monies set aside for building repairs.

Hope Centre designated fund - The donor of the restricted Break-through Trauma donation removed the restriction during 2021 and the trustees designated the funds to the Hope Centre.

Telephony designated fund - to resource the implementation of digital telephony and IT support.

Outreach/Mission - This fund includes donations made in 2020 that were originally classed as restricted for men's ministry and reported within Grants for Specific Purposes. The donor has recently clarified that these funds were not intended to be restricted as has given permission for them to be used for any purpose supporting mission or outreach

Debt reserve designated fund - reflects liability for loan repayment in coming year.

Restricted funds

Community Fund - Funds received to meet specific needs of those in our community.

CAP centre fund - This restricted fund is to support the operation of the Salisbury CAP Debt Centre which is hosted by St Paul's on behalf of churches across Salisbury. All donations to the centre are maintained within this fund which is used to cover staff costs and operational expenses.

Building Project (ETT) fund - This fund was established to support the church's buildings. In 2021 the whole fund was classified as a restricted fund, the trustees concluded that this is was no longer appropriate as recent donations were not subject to the restriction and decided to transfer these to the Buildings Repairs designated fund.

Safe Haven Fund - This fund was established to support the church's work with those who have suffered from abuse or traumatic experiences. During 2021 the donor of the restricted Break-through Trauma donation removed the restriction on the funds and the trustees designated the funds to the Hope Centre.

Grants for Specific Purposes - This fund is used to ensure that money received as grants or gifts for specified purposes in one financial year and not expended until the following year are kept separately from Church's general funds.

ST PAUL'S CHURCH SALISBURY

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 January 2021	Income	Expenditure	Transfers in/out	Movement in the year	Balance at 31 December 2021
	£	£	£	£	£	£
Unrestricted funds						
General Funds	573,283	465,545	(416,133)	(42,369)	7,043	580,326
Designated Funds - Mission Fund	-	300	(47,450)	47,150	-	-
- Youth Overseas Mission	-	-	-	1,665	1,665	1,665
- Building Repairs	-	1,335	(1,506)	5,473	5,302	5,302
- Hope Centre	-	-	-	23,696	23,696	23,696
	573,283	467,180	(465,089)	35,615	37,706	610,989
Endowment funds						
Endowment funds	882	-	-	(882)	(882)	-
Restricted funds						
Mission Fund	3,899	-	-	(3,899)	(3,899)	-
Community Fund	5,124	2,432	(2,059)	-	373	5,497
CAP Centre Fund	16,626	29,676	(29,266)	-	410	17,036
Building Project (ETT)	12,104	-	-	(5,473)	(5,473)	6,631
Safe Haven Fund	31,482	1,792	(3,909)	(23,696)	(25,813)	5,669
Grants for specific purposes	12,459	15,288	(3,620)	-	11,668	24,127
Youth Overseas Mission	1,665	-	-	(1,665)	(1,665)	-
	83,359	49,188	(38,854)	(34,733)	(24,399)	58,960
Total of funds	657,524	516,368	(503,943)	-	12,425	669,949

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Unrestricted Funds 2022	Restricted funds 2022	Endowment funds 2022	Total funds 2022
	£	£	£	£
Tangible fixed assets	540,406	-	-	540,406
Current assets	198,340	47,418	-	245,758
Creditors due within one year	(34,569)	-	-	(34,569)
Creditors due in more than one year	(54,014)	-	-	(54,014)
	650,163	47,418	-	697,581

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	Unrestricted Funds 2021	Restricted funds 2021	Endowment funds 2021	Total funds 2021
	£	£	£	£
Tangible fixed assets	550,171	-	-	550,171
Current assets	147,779	58,960	-	206,739
Creditors due within one year	(22,387)	-	-	(22,387)
Creditors due in more than one year	(64,574)	-	-	(64,574)
Difference	-	-	-	-
	610,989	58,960	-	669,949

ST PAUL'S CHURCH SALISBURY

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

19. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW OPERATING ACTIVITIES

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	2022 £	2021 £
Net (expenditure)/income for the year (as per Statement of Financial Activities)	27,632	12,425
Adjustment for:		
Depreciation charges	11,077	21,083
Interest	(1,379)	(57)
(Increase)/decrease in stocks	96	369
(Increase)/decrease in debtors	(807)	892
Increase/(decrease) in creditors	1,622	(8,853)
Net cash provided by operating activities	38,241	25,859

20. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2021 £	2021 £
Cash in hand	236,197	197,889
Total	236,197	197,889

21. RELATED PARTY TRANSACTIONS

No trustee received remuneration or expenses for their work as trustees.

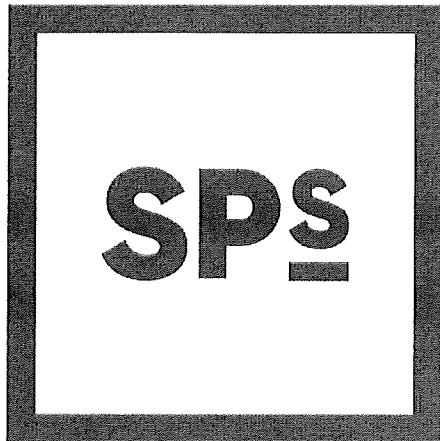
One connected person (Kim Ryalls) received remuneration from the PCC as authorised by S3(1) of the Parochial Church (Powers) Measure 1856.

The total payments made to related parties was £15,856 during the year and none was outstanding at the year end.

Mrs Kim Ryalls is the wife of Rev Craig Ryalls (an ex-officio member of the PCC as a member of the clergy licensed to the parish). She is employed as part time manager of SP2 Cafe and Hope Centre.

Kerry Badger who was employed as a Community Pastor (up to October 2022) and as a Safeguarding Officer (from November 2022) at St Paul's was also a trustee of Morning Star (Salisbury) (charity no. 1094618) during 2022. There were no financial transactions between St Paul's and Morning Star (Salisbury) during 2022.

Accounts



St Paul's
Salisbury

The Parochial Church Council of the Ecclesiastical Parish of Fisherton Anger (St Paul), Salisbury
Registered Charity 1132168

Annual Report and Financial Statements for the Year Ending 31st December 2021



ST PAUL'S CHURCH SALISBURY

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St Paul's Church Annual Report

For the year January–December 2021

Registered charity number: 1132168

1. Objectives and Activities, Achievement and Performance and Public Benefit

The Parochial Church Council Powers Measure 1956 (as amended) and Church Representation Rules state that the objects of the PCC are to promote in the ecclesiastical parish the whole mission of the church. As an organisation we believe this is encapsulated in our vision of 'renewing faith, restoring hope, and radical love'.

The PCC have given due regard to the public benefit when planning the church's activities, in accordance with the Charity Commission's general guidance on Public Benefit. This report sets out the PCC's activities, achievements, and performance during the year, which are directly related to the objects and purposes for which the church exists.

The benefits are directly related to the aims of the church and are fully compliant with the principles set out in the Charity Commission Principles on Public Benefit.

The mission and ministry of St Paul's continued to be dramatically impacted by the COVID-19 pandemic during 2021. We adhered to national and local Governmental guidelines and adapted ministry so that we could continue our core activities of worship, prayer, discipleship and outreach in these extraordinary times.

a. Renewing Faith

Throughout the year we produced material and hosted specific events to enable members to discover, explore and grow in their faith. These covered all ages and stages of life. St Paul's provides a wide range of opportunities for people to renew faith through worship, teaching and in Life Groups where church members meet in small groups in church members' homes (or online during the pandemic). 377 people are currently members of our mid-week Life Groups (including Vine Groups) which meet regularly for Bible study, prayer and pastoral support. A wide variety of additional weekly events take place for young people, women, toddlers and their parents and the parents of primary school children.

All our Sunday in person and online gatherings are open to all members of the public and we regularly welcome guests. The church congregation is drawn mainly from the city of Salisbury, but some members travel from other parts of South Wiltshire, West Hampshire, and North Dorset.

Our Sunday gatherings continued to be affected by the COVID-19 pandemic and further lockdowns but we were able to reopen the church with socially distanced seating on Easter Sunday on 4th April. Our 10.30am morning gathering has been live streamed throughout the year and provided a focal point for our collective worship and teaching. The 10.30am gathering includes five children's groups and two youth groups, which moved to online gatherings during the lockdowns. Sunday Teaching topics included 'Good News about Jesus' a study based on Mark's gospel, a teaching series from Daniel titled 'Spiritual Living in a Secular World', and a teaching series based on the books of Ezra and Nehemiah called 'Restoring Worship and Rebuilding Walls.' The latter two teaching series were specifically aimed at navigating faith and maintaining vision during the COVID- pandemic. We also had a number of one-off

special themed gatherings including: Josh Fortune speaking on Seven reasons not to worry from Matthew 6', a special service focusing on COP26, a focus on the Persecuted Church with Open Doors and our annual Christians Against Poverty (CAP) Celebration Service. Average attendance in socially distanced seated services was between 80 and a 100 people. Online viewing figures are more difficult to account for but averaged 281 viewings per week.

The evening gathering resumed regular weekly gatherings in September with a teaching series on Colossians. Average attendance at these gatherings has dropped by about 50% averaging about 40 people, which is largely due to the ongoing impact of the COVID-pandemic. More vulnerable members of the community have not felt able to re-join and we were not able to resume our meal at this gathering. Rev Ali Etheridge who had oversight of the evening gathering left at the end of November 2021 to take up a new post in the Guildford Diocese. Oversight of the gathering now rests with the Rector and a lay-team of young adults in their twenties.

It has been quite the journey over the last year in the children's ministry and our children's pastor Debbie May and her team have slowly been transitioning from a virtual space to meeting again in person. The start of the year involved

continuing to provide live online groups combined with pre-filmed material. Through Zoom a core online 'Focus' family continued to journey through the pandemic, exploring, chatting and bonding together, enjoying rich and deep bible study and friendship. Attendance dropped significantly across the children's ministry and online activities didn't work for many of our children. Once Sunday groups could resume meeting after Easter Debbie started the task of rebuilding our children's ministry. They have adapted their pattern of meeting together by combining the groups and have adopted a peripatetic approach whereby the children move around the Church in their age-appropriate groups around the Church Centre and participate in various activities.

The church's ministry to schools has continued to grow through our continued engagement with Sarum St Paul's School and also with Manor Fields Primary School. Debbie has become a regular face online, in many of the homes of pupils who attend these schools through her recorded acts of weekly worship. Over a hundred households who are not part of the church family have been engaging with these weekly acts of collective worship produced by Debbie. She also continues to provide social and emotional support to pupils as an ELSA worker at Sarum St Paul's School (she is released by the church for an afternoon a week supporting children with emotional literacy problems which allows for even closer links between our church and linked school). We have continued to develop our relationship with Manor Fields School, the other primary school in the parish - who have accessed the on-line collective worship material. Debbie has continued to organise morale-boosting care packages on behalf of the church to teaching and support staff in both schools.

Regrettably, the pandemic prevented Ark, the church toddler group, from meeting for much of 2021. The team have continued to offer support remotely and have now been able to resume meeting in the main church building. Ark has found this move to the main church building to be extremely effective and the ministry is growing from strength to strength with about 80 regular attendees and others on a waiting list to join. The vision is to see parents supported and signposted to areas of help but also to help them have a sense of belonging to both the group and wider church community.

The Youth ministry in 2021 continued to be impacted by the pandemic and sadly a significant number of youth who were attending before the pandemic have yet to re-engage. The numbers in the youth are significantly lower than in 2018/2019 and this largely due to the long-term impact of the COVID-pandemic. The Rev Ali Etheridge and the team started organising social events as soon as they were able

to do so and resumed meeting in April on Sunday mornings and also on Tuesdays with the older youth for food and discipleship. Regular outreach and re-engaging events resumed every other Friday, but we were not able to run any residential or summer events in 2021 which had been key events in the life of the youth ministry in the past. Further disruption to the youth ministry came about when Rev Ali Etheridge left the staff team at the end of November (as mentioned above). We are blessed to have a gifted team of lay-members in the church who are continuing to run the youth ministry. The PCC are tasked with discerning the way forward and to possibly recruit a youth pastor/worker in 2022. 'The Vine Ministry' has over 60 women who meet regularly in small groups for bible study, prayer, and peer support and friendship. Kim Ryalls stepped down from co-ordinating 'The Vine Ministry' and oversight of this group now rests with the Rector until new leaders from within the groups come forward. Membership is mainly made up from those who worship regularly at St Paul's but also some from other local churches. Study material is provided centrally or chosen by the Vine leaders. The network occasionally meets together in a larger gathering.

In 2021 we ran an online Alpha Course which worked well, and we had people participating in the course from overseas. Several members of this Alpha Course have connected with St Paul's or have been linked with other churches.

It is hard to proportion many items of expenditure reported in the Statement of Financial Activities between the three aspects of the church's mission because some of them (for example costs related to buildings and staffing) will contribute to all three areas. However, items such as 'Church Services', 'Adult Ministry', 'Music' and some of expenditure under 'Youth' and 'Children's Work' directly relate to these activities.

b. Restoring Hope

There has been nothing normal about the past year because of the pandemic. Those with dependencies and severe enduring mental ill health have done badly and tragically we have lost a few friends along the way. The Hope Centre continues to be a vital vehicle of outreach and connection: 69% of the community are on a low income; 28% have a dependency; 41% have complex PTSD; 74% have significant mental ill health; and 86% are single or isolated. Practical work continued throughout with one-to-one support for individuals - mainly via telephone support because the SP2 Cafe and Hope Centre remained closed until the 18th of May. The team continued to support vulnerable members of the community during this time but the re-opening, albeit with reduced opening hours (Tuesday to Thursday, 10.30am-2.30pm), was welcomed by many within our community. It took a while for some of our more vulnerable members of the community to feel confident to re-engage with the Hope Centre and Sp2 Café.

Greater networking has offered a seat at the table with so many different agencies across the City, and we have seen huge progress in truly collaborative partnerships that have been built on pre-existing relationships as well as established new connections with agencies and organisations.

The CAP Salisbury Debt Centre is now in its eighth year of operation and continues to provide holistic debt counselling, by helping people to get out of debt and bring them into the supportive safety net of the church community. Thanks to the hard work and commitment of a more than 40-strong team of volunteers, this last year has seen 10 people become debt free. When the pandemic meant that debt coaches were not able to meet clients in their homes, debt-help appointments were conducted online or over the phone. When not meeting face-to-face, the Debt Centre hosted a weekly catch up online, welcoming volunteers and both existing and past clients. However, since restrictions were lifted, both the drop-in and life group (bible study) have been meeting every week in the Hope Centre. Throughout the year, the centre has continued to provide practical support through phone and utility meter top-ups

and emergency food shops. In addition, a new debt coach from City Gate Church has been appointed to work alongside the existing centre manager and debt coach from St Paul's, as part of the vision to build God's Kingdom with the Church across the City of Salisbury. The Debt Centre is operated by St Paul's in partnership with City Gate Church, by agreement with CAP UK and is a restricted fund within our accounts. This ensures funds given for this specific purpose by individual donors and other churches who partner with us in this work both financially and through providing volunteers are kept separate from the church's general funds.

St Paul's continues to host the Trussell Trust's Salisbury Foodbank (now an independent charity in its own right) and also the offices of the Foundation for Social Change and Inclusion. Through partnerships such as these we are able to support the work of a number of other local charities who share our vision of restoring hope.

c. Radical Love

The missionary heart of St. Paul's church means that regularly there are a number of individual members of the church who sense God calling them to serve in the wider mission of the church. It is currently St Paul's Church policy that 12.5% of the giving to the Church be allocated to "mission-related" causes and this amounted to £43,251 in 2021.

The St Paul's Mission Support Committee (MSC) handles "mission-related" issues on behalf of the PCC and at the end of 2021 its membership was - John Stephenson (Chair), Jacqui Gillan, Liz Pollard, Helen Price, Miles and Liz Thomas, Nick and Petra Randall and Rev Craig Ryalls (Rector).

The MSC supports three groups of individuals:

- i. Mission Partners – The MSC will usually provide partial financial support to individuals over a fixed period of time, normally three years. It also arranges prayer support, logistical support and fellowship from St. Paul's Church and its members through dedicated support groups.
- ii. Associate Mission Partners - From time-to-time the MSC receives approaches from individuals who do not require funding from the MSC, but would value prayer support, logistical support and fellowship from St. Paul's Church and its members. The MSC arranges this type of support for these individuals, as it would for Mission Partners.
- iii. Short Term Placements and GAP Year placements (either at St Paul's or with other churches). The MSC provides financial support, prayer support, and limited technical support to individuals on short term assignments (normally for less than 12 months) and on Christian gap years.

The MSC also has a small fund to help all the above groups of individuals who have urgent, specific and short-term needs. It also gives money to local, national and international mission organisations.

MISSION PARTNERS

- Nic and Sarah Arkley- church planters in Vancouver, Canada.
- Tom and Verity Clare - working with local medical and Church communities in Arua, Uganda
- Deborah and Sandro Cruz – pioneering arts ministry at YWAM Harpenden.
- Rachel (Fishy) Nkuutu – working in Jinja, Uganda with YWAM as part of the TORCH programme (Together Restoring Community Hope).
- Jess Regnart – working with Freedom in Christ Ministries, based in South Wales.

ASSOCIATE MISSION PARTNERS

- Andrew and Cilla Robertson – working with Projects Delivering Hope in South Sudan and Uganda.
- Nigel and Molly Watts – working with Precept Ministries in the UK.

In 2021, the PCC, through the MSC expended £47,450 for mission activity, which included the balance carried forward from the prior year. Of this £32,200 was to support our Mission Partners. Grants were also made to local mission organisations including £6,000 to support the Bridge Project working in schools in Salisbury, £1,800 to support the work of Precept Ministries, and £900 to support the work of Salisbury Street Pastors. Grants made to national and international organisations including £2,250 to Open Doors to support the suffering church, £900 to the Bible Society, £900 to Military Ministries International, £450 to New Wine and £1,350 to CPAS. Finally, £600 was given to a member of the Youth Group for a short-term placement.

Outside the scope of the mission committee, members of the church on a personal basis continue to sponsor children in Ghana directly through the charity Compassion. This sponsorship amounts to £28,900 per year and is an example of the impact of the church's ongoing partnership with Compassion.

The Church also collects food for the Trussell Trust foodbank, both in our Harvest service and on an on-going basis throughout the year.

2. Financial Review

a. Overview

The financial picture in 2021 ended favourably due largely to a generous 'grace offering' from the church membership combined with savings in staff costings and reduced ministry expenditure. Given the continuing impact of the COVID-19 pandemic this is a wonderful result and we give thanks to the goodness and faithfulness of the Lord and the generosity of his people. The financial year 2021 reflected an improvement in unrestricted general funds (excluding designated funds) of £7,043 which included £882 transferred from the Church Acre endowment fund which was closed during the year.

The level of unrestricted funds was also bolstered by the designation of monies previously classed as restricted. This resulted from a donor specifically lifting a restriction as well as funds which the PCC had earmarked for certain projects or funding which were not actually restricted by the original donors/givers. These have been re-classified as unrestricted designated funds and includes a proportion of the monies within the Building Project (ETT) Fund now designated as Building Repair and a grant reallocated from the Safe Haven Fund and designated as Hope Centre. The Mission and Youth Mission Funds are now also treated as a designated rather than restricted funds within the accounts. In total £30,834 was re-allocated from restricted funds to designated unrestricted funds. As a result of this and the net income and expenditure movement for 2021 on these designated funds the overall unrestricted funds balance increased by £37,706 from £573,283 in 2020 to £610,989 at the end of 2021.

2021 saw income from donations and legacies for the General Funds (including gift aid reclaim) of £433,784 compared to £466,872 in the previous year with the reduction mainly due to lower level of Covid support received from national and local government. Slightly higher income from letting helped to offset some of this reduction. Unrestricted Church costs in 2021 amounted to £388,041 as compared to £409,676 in the previous year with the reduction due to lower staff costs.

Alongside the general fund, the church maintains several restricted funds to support particular aspects of the church's ministry. The donations/gifts received by these funds in 2021 were as follows - CAP Debt

Centre £29,676, Community £2,432 and Safe Haven £1,792. The income reported against Grants and Gifts for Specific Purposes includes £12,500 of grants for SP2.

We remain very aware that every pound given to the ministry of the Church is a pound that could have been spent on something else by the giver. We take nothing for granted and are grateful for the faithful generosity of church members.

b. Reserves Policy

In establishing a Reserves Policy, the PCC agreed that:-

- Free reserves are defined as the net current assets held by the General Fund. This definition excludes the value of the loan repayments beyond the end of the following year (repayments from 2023 onwards).
- To ensure that sufficient funds are available to cover the fluctuations in income and expenditure, the General Fund Reserve target should cover approximately 3 months essential running costs for the following year; for 2021 the target figure is £105,000. As of 31 December 2021 the Free Reserves stood at £124,796 which is above the target figure and compares to £84,657 for the previous year end. The improvement is partly due to the movement of funds from restricted to an unrestricted designation. If the longer-term element of the loan was included, free reserves would fall to £60,222.

c. Pension Liability

A liability arose relating to a pension deficit in the Church Workers Pension Fund. This occurred as a result of the last active member ceasing to be employed by St Paul's in July 2016.. As a result a notional liability was incurred. Under section 75 of the Pensions Act, this debt can be deferred. St Paul's entered into a deferred debt arrangement with the Church of England's Pensions Board on 5 October 2021. This arrangement allows for the debt to be deferred over a certain period or in certain circumstances to be terminated, including where the Scheme valuation results in a surplus. To date no request for any deferred payments has been made by the Church of England Pensions Board.

d. The Future

The trustees have no uncertainties about the charity's ability to continue as a going concern. We are thankful to God for considerable strength in depth across a wide range of ministries, and we continue to commit ourselves to being a biblically based church serving Salisbury and the region.

3. Structure Governance and Management

a. Structure and Governance

The governing document for the PCC is the Parochial Church Council Powers Measure 1956 (as amended) and it has been a registered charity since 2009 having previously been exempted from registration.

The role of the PCC (whose members are also trustees for the purposes of charity law) is to cooperate with the Rector in promoting the whole mission of the church, which is summarised in the mission statement above. The PCC gather for:-

- evening meetings, arranged strategically through the year
- occasional prayer breakfasts on a Saturday morning

The membership of the PCC includes the clergy licensed within the parish, the church wardens who are elected annually by the Parochial Church Meeting, members of deanery and other synods and members

who are elected for a three-year term of office by the Annual Parochial Church Meeting. Newly appointed trustees are trained and guided by currently serving trustees.

b. Management and Staffing

St Paul's continues to follow a policy of recruiting paid staff onto the Team in the following situations:-

1. Where the ministry is so vital that it demands the continuity that only paid staff can provide.
2. The necessary skills required are not present in the congregation.
3. The size of a particular ministry is larger than could reasonably be expected from a volunteer.

Following our organisational structural review in 2020 we bid farewell to our Operations Director and room lettings administrative assistant. In February we recruited a part-time facilities manager (17 hrs per week) and in March we recruited a part-time Finance Manager (11 hrs per week) to ensure financial control and reporting. The remaining operational responsibilities will be shared between the Rector and other members of the staff team. At the end of November Rev Ali Etheridge left as our Youth Pastor to take up a new mission advisory role within Guildford Diocese. Erin Williams, SP2 Café Supervisor left at the end of December to move back to Manchester to be with her family.

The church body expresses its huge thanks to all the staff team for their dedicated service and example during the last year. We also acknowledge the contribution that have been made by those who have left the organisation, noting in particular the significant contribution that Rev Ali Etheridge has made to the life of St Paul's during his time on the staff as Youth Pastor.

The costs of staffing are set out in the notes to the financial statements - note 11 page 21.

The church's key management personnel for the purposes of FRS102 are the pastoral leadership team. This is made up of the Rector (who is not an employee of the PCC), Youth Pastor, Children's Pastor and Community Pastor. Their pay, alongside that of all employees of the PCC is set by the PCC's remuneration committee consisting of the Churchwardens and Treasurer. The committee draws on its members' experience in both the charity and commercial sectors to salaries which reflect the value of work which is carried out and which will enable well qualified candidates to be able to take up posts. No member of staff is paid less than the Living Wage Foundation real living wage. Each year pay is reviewed in line with nationally published data on the cost of living and national salary trends.

4. Reference and Administrative Details

a. Name and registration number

The registered name of the charity is The Parochial Church Council of the Ecclesiastical Parish of Fisherton Anger (St Paul), Salisbury. However the charity is usually known simply as "St Paul's, Salisbury".

The charity's registration number is: 1132168

b. Registered Office

St Paul's Church
Fisherton Street
Salisbury
SP2 7QW

Telephone: 01722 334005

Website: www.stpaulssalisbury.org

c. Trustees

Clergy:

Rev. Craig Ryalls (Rector).

Churchwardens:

John Stephenson (up until he passed away in February 2022) and Denise Turner

Members of Diocesan Synod-

John Baxter-Brown & John Stephenson

Elected Members of Deanery Synod

Pippa Bracegirdle, Liz Pollard, Richard Chitty

Other elected members:

James Burns, Andy Ferguson, Kingsley Fewins, Sheena Gould, Semih Kazali, Claire Lewis, Jonathan Lockwood (from September 2021), Dave Massey, Nigel McNally (from April 2021), Richard Pain, Mike Smith (from April 2021), Matthew Titman, Andrea Walker.

Trustees who resigned during 2021, Chris Coyle (April), Rev. Alistair Etheridge (November) and Marion Foster (July).

d. Office Holders

Treasurer- Mike Smith (from April 2021)

PCC Secretary- Pippa Bracegirdle

The foundation governors of Sarum St Paul's School at the start of the year were Rev. Craig Ryalls (Rector – ex officio), James Burns, Camilla Knapman, Doug Imeson, and Kim Ryalls

e. Standing Committee of the PCC

Church Law requires the PCC to have a Standing Committee, and it has power to transact the business of the PCC between its meetings, subject to any directions given by the Council.

Clergy: Rev. Craig Ryalls (Chairman), Rev Ali Etheridge (up until he resigned in November 2021)

Members: Andy Ferguson, Dave Massey, John Stephenson, Denise Turner, Mike Smith

f. The Electoral Roll

The electoral roll in 2021 held 343 names as compared to 318 names in 2020. 39 names were added and 14 names removed (7 deceased, 5 removed church, 2 names removed due to being ordained)

g. Risk Management Statement

Consideration has been given to the major risks to which St Paul's Church is exposed, and these are identified as: -

- Health and Safety of staff and members of the public
- Fire caused by electrical failure, heating system malfunction or lightning strike
- IT breakdown and loss or misuse of data
- Security of Assets and Financial Processes

- Employment issues
- Child and vulnerable adult safeguarding

These have been reviewed and systems have been designed to mitigate those risks.

h. Statement of Responsibilities of Members of the PCC

All Members of the PCC are Trustees of St Paul's Church and, as Trustees, are responsible for preparing the PCC's Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (FRS102).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charities SORP 2015
- make judgments and estimates that are reasonable and prudent
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Church Accounting Regulations 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

j. Bankers

CAF Bank Ltd, 25 Kings Hill Avenue, West Malling, Kent, ME19 4JQ.
Lloyds Bank Plc, 38 Blue Boar Row, Salisbury SP1 1DA

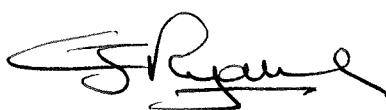
k. Solicitors

Anthony Collins LLP, 134 Edmund Street, Birmingham, B3 2ES

l. Independent Examiners

Mr CJ Fairhall FCCA, Newton Magnus Ltd, Arrowsmith Court, Station Approach, Broadstone, Dorset, BH18 8AT

On behalf of the PCC



Rev. Craig Ryalls (Rector)

Date: 13.05.22

ST PAUL'S CHURCH SALISBURY

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2021

I report on the financial statements of St Pauls Church Salisbury, The Parochial Church Council of the Ecclesiastical Parish of Fisherton Anger (St Paul) Salisbury for the year ended 31 December 2021 which are set out on pages 1 to 23.

Respective responsibilities :

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 and that an independent examination is needed.

It is my responsibility to:

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

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 financial statements, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair" view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention, 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 Charities Act; and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.


.....

C Fairhall FCCA
Newton Magnus
Chartered Certified Accountants
Arrowsmith Court
Station Approach
Broadstone
Dorset BH18 8AT

Date : 10 May 2022

ST PAUL'S CHURCH SALISBURY

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENSES ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2021

		Unrestricted Funds 2021	Restricted funds 2021	Endowment funds 2021	Total funds 2021	Unrestricted Funds 2020	Restricted funds 2020	Endowment funds 2020	Total funds 2020
	Note	£	£	£	£	£	£	£	£
INCOME AND ENDOWMENTS FROM:									
Donations and legacies	2	433,784	49,188	-	482,972	466,872	77,410	-	544,282
Charitable activities	3	16,085	-	-	16,085	14,547	-	-	14,547
Other trading activities:									
Letting income	4	17,254	-	-	17,254	14,313	-	-	14,313
Investments	5	57	-	-	57	114	270	-	384
TOTAL INCOME AND ENDOWMENTS		467,180	49,188	-	516,368	495,846	77,680	-	573,526
EXPENDITURE ON :									
Costs of raising funds:									
Letting expenses	6&7	28,959	-	-	28,959	35,126	-	-	35,126
Charitable activities	6&7	436,130	38,854	-	474,984	411,524	94,525	-	506,049
TOTAL EXPENDITURE		465,089	38,854	-	503,943	446,650	94,525	-	541,175
NET INCOME/ (EXPENDITURE) BEFORE TRANSFERS		2,091	10,334	-	12,425	49,196	(16,845)	-	32,351
Transfers between Funds		35,615	(34,733)	(882)	-	(43,843)	43,843	-	-
NET INCOME/ (EXPENDITURE) BEFORE GAINS AND LOSSES		37,706	(24,399)	(882)	12,425	5,353	26,998	-	32,351
NET MOVEMENT IN FUNDS		37,706	(24,399)	(882)	12,425	5,353	26,998	-	32,351
RECONCILIATION OF FUNDS:									
Total funds brought forward (Note 17)		573,283	83,359	882	657,524	567,930	56,361	882	625,173
TOTAL FUNDS CARRIED FORWARD (NOTE 17)		610,989	58,960	-	669,949	573,283	83,359	882	657,524

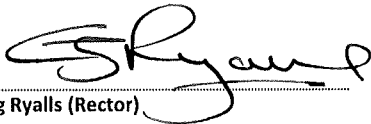
The notes on pages 16 to 23 form part of these financial statements.

ST PAUL'S CHURCH SALISBURY

BALANCE SHEET
AS AT 31 DECEMBER 2021

	Note	£	2021 £	2020 £	£
FIXED ASSETS					
Tangible assets	12		550,171		563,826
CURRENT ASSETS					
Stocks	13	595		964	
Debtors	14	8,255		9,147	
Cash at bank and in hand		197,889		179,401	
		206,739		189,512	
CREDITORS: amounts falling due within one year	15	(22,387)		(20,650)	
NET CURRENT ASSETS			184,352		168,862
TOTAL ASSETS LESS CURRENT LIABILITIES			734,523		732,688
CREDITORS: amounts falling due after more than one year	16		(64,574)		(75,164)
NET ASSETS			669,949		657,524
CHARITY FUNDS					
Endowment funds	17		-		882
Restricted funds	17		58,960		83,359
Unrestricted funds	17		610,989		573,283
TOTAL FUNDS			669,949		657,524

The financial statements were approved by the Trustees on
and signed on their behalf, by:



Rev. Craig Ryalls (Rector)

The notes on pages 16 to 23 form part of these financial statements.

ST PAUL'S CHURCH SALISBURY

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2021

	Note	2021 £	2020 £
Cash flows from operating activities			
Net cash provided by operating activities	19	25,859	42,413
Cash flows from investing activities:			
Interest		57	384
Purchase of tangible fixed assets		(7,428)	(4,294)
Net cash used in investing activities		<u>18,488</u>	<u>38,503</u>
Change in cash and cash equivalents in the year		18,488	38,503
Cash and cash equivalents brought forward		179,401	140,898
Cash and cash equivalents carried forward	20	<u><u>197,889</u></u>	<u><u>179,401</u></u>

The notes on pages 16 to 23 form part of these financial statements.

ST PAUL'S CHURCH SALISBURY

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The PCC is a public benefit entity within the meaning of FRS 102. The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice (SORP (FRS 102)): Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Standard applicable in the UK and Republic of Ireland (FRS 102) issued in 2014 and with the Charities Act 2011.

These accounts have been prepared on a Going Concern basis as there are no material uncertainties about the ability to continue.

The accounts are shown in Pounds Sterling

1.2 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Government grants are recognised when received.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

1.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the charity's educational operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

1.4 Tangible fixed assets and depreciation

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is not charged on freehold land. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures and fittings - 20% straight line

General equipment - 20% straight line

Computer equipment - 33% straight line

Car park improvements - 10% straight line

1.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

1. ACCOUNTING POLICIES (continued)

1.6 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

1.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

1.10 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.11 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

1.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes. Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.13 Tax Status

The charity is not liable for corporation tax as trading income falls below the relevant threshold and is also below the VAT threshold, which means it does not charge VAT, but is also unable to reclaim VAT on purchases.

ST PAUL'S CHURCH SALISBURY

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

2. INCOME FROM DONATIONS, LEGACIES AND GRANTS

	Unrestricted funds 2021	Restricted funds 2021	Total funds 2021	Unrestricted funds 2020	Restricted funds 2020	Total funds 2020
	£	£	£	£	£	£
Tax efficient general giving	282,755	-	282,755	290,800	275	291,075
Other general giving	59,728	-	59,728	55,190	-	55,190
Collections at services	3,442	-	3,442	3,701	-	3,701
Donation for Covid 19	-	850	850	-	6,085	6,085
Gifts for mission	300	-	300	-	300	300
Gifts for building project	1,180	-	1,180	-	1,463	1,463
Gifts for CAP	-	20,675	20,675	-	23,295	23,295
Gifts for community	-	804	804	50	1,623	1,673
Gifts for Safe Haven	-	14,292	14,292	-	26,563	26,563
Grant for CAP	-	6,250	6,250	-	-	-
Grant for community	-	528	528	-	1,914	1,914
Gifts and grants for specific purpose	-	2,150	2,150	-	9,975	9,975
Grant for SP2	16,802	-	16,802	-	-	-
Covid grants	-	-	-	51,600	960	52,560
Tax recovered - general giving	69,422	-	69,422	65,433	-	65,433
Tax recovered - other (inc Covid 19)	-	-	-	98	2,098	2,196
Tax recovered - building project	155	-	155	-	140	140
Tax recovered - community	-	250	250	-	-	-
Tax recovered - specific purposes	-	638	638	-	-	-
Tax recovered - CAP	-	2,751	2,751	-	2,719	2,719
	433,784	49,188	482,972	466,872	77,410	544,282

3. ANALYSIS OF INCOME FROM CHARITABLE ACTIVITIES BY TYPE OF INCOME

	Unrestricted funds 2021	Restricted funds 2021	Total funds 2021	Unrestricted funds 2020	Restricted funds 2020	Total funds 2020
	£	£	£	£	£	£
SP2 coffee shop sales	7,691	-	7,691	5,921	-	5,921
Statutory fee received	2,208	-	2,208	2,773	-	2,773
Childrens and youth work receipts	2,032	-	2,032	1,818	-	1,818
Adult work	754	-	754	393	-	393
Conferences, events and clubs	3,400	-	3,400	3,612	-	3,612
Mini bus hire	-	-	-	30	-	30
	16,085	-	16,085	14,547	-	14,547

4. LETTINGS INCOME

	Unrestricted funds 2021	Restricted funds 2021	Total funds 2021	Unrestricted funds 2020	Restricted funds 2020	Total funds 2020
	£	£	£	£	£	£
Charity letting income						
Church, church centre and SP2	17,254	-	17,254	14,313	-	14,313

5. INVESTMENT INCOME

	Unrestricted funds 2021	Restricted funds 2021	Total funds 2021	Unrestricted funds 2020	Restricted funds 2020	Total funds 2020
	£	£	£	£	£	£
Investment income	57	-	57	114	270	384

ST PAUL'S CHURCH SALISBURY

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

6. ANALYSIS OF EXPENDITURE

	Unrestricted Funds 2021	Restricted funds 2021	Total funds 2021	Unrestricted funds 2020	Restricted funds 2020	Total funds 2020
	£	£	£	£	£	£
All mission giving and grants	48,089	3,620	51,709	1,848	49,057	50,905
Church costs	388,041	35,234	423,275	409,676	45,468	455,144
Letting expenses	28,959	-	28,959	35,126	-	35,126
	465,089	38,854	503,943	446,650	94,525	541,175

7. CHURCH COSTS

	Un-restricted Funds 2021	Restricted Fund 2021	Total funds 2021	Unrestricted Funds 2020	Restricted funds 2020	Total funds 2020
	£	£	£	£	£	£
Safe Haven	-	3,909	3,909	-	3,159	3,159
CAP expenses	-	29,266	29,266	197	36,065	36,262
SP2 Café cost of sales	5,286	-	5,286	4,561	-	4,561
Building project	1,506	-	1,506	-	-	-
Parish share	95,200	-	95,200	95,200	-	95,200
Staff costs (note 6 and 11)	190,246	-	190,246	222,420	-	222,420
Community ministry and outreach	474	-	474	-	2,251	2,251
Youth work	1,910	-	1,910	1,123	-	1,123
Children's work	4,108	-	4,108	2,250	-	2,250
Adult ministry and courses	223	-	223	205	-	205
Conferences and events and clubs	2,515	-	2,515	6,318	138	6,456
Staff expenses and training	11,001	-	11,001	8,438	-	8,438
Church services	1,653	-	1,653	4,840	-	4,840
Insurance	5,277	-	5,277	4,833	-	4,833
Administration	18,599	-	18,599	11,900	-	11,900
Repairs and maintenance	12,905	-	12,905	13,492	-	13,492
Mini bus expenses	1,105	-	1,105	1,225	-	1,225
Utilities and rates	12,250	-	12,250	7,258	-	7,258
Depreciation	21,083	-	21,083	20,686	-	20,686
Professional fees	2,700	-	2,700	2,700	-	2,700
Covid 19 expenses	-	2,059	2,059	2,030	3,855	5,885
	388,041	35,234	423,275	409,676	45,468	455,144

	Un-restricted Funds 2021	Restricted Fund 2021	Total funds 2021	Unrestricted Funds 2020	Restricted funds 2020	Total funds 2020
	£	£	£	£	£	£
Centre letting expenses	28,959	-	28,959	35,126	-	35,126

Charity letting expenses relate to the proportion of the salaries, repairs and maintenance, insurance and utilities costs attributable to the hiring of surplus capacity in the Church buildings to external users.

ST PAUL'S CHURCH SALISBURY

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

8. ALL MISSION GIVING AND GRANTS - EXPENDITURE

	Un restricted funds 2021	Restricted Funds 2021	Total funds 2021	Un restricted funds 2020	Restricted funds 2020	Total funds 2020
	£	£	£	£	£	£
Mission allocated giving	47,750	-	47,750	-	46,691	46,691
Donations outwards	339	3,620	3,959	1,848	2,366	4,214
	48,089	3,620	51,709	1,848	49,057	50,905

9. NET INCOME/(EXPENDITURE)

This is stated after charging:

	2021 £	2020 £
Depreciation of tangible fixed assets: owned by the charity	21,083	20,686

10. INDEPENDENT EXAMINER'S REMUNERATION

The independent Examiner's remuneration amounts to an Independent Examination fee of £750 plus VAT (2020 - £750 plus VAT), and accountancy services of £1,500 plus VAT (2020 - £1,500 plus VAT).

11. Analysis of staff costs

	2021 £	2020 £
Salaries and wages	191,261	217,967
Social security costs	9,270	12,336
Pension costs	10,765	12,695
Related expenses	6,394	1,676
Total	217,690	244,674

(Average staff numbers 12 (2020:13))

No employees received remuneration or benefits of more than £60,000

ST PAUL'S CHURCH SALISBURY

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

12. TANGIBLE FIXED ASSETS

	Freehold property	Mini bus	Fixtures and fittings	Equipment	Car park improvements	Total
	£	£	£	£	£	£
Cost						
At 1 January 2021	525,000	1,000	162,645	53,432	42,581	784,658
Additions	-	-	2,515	4,913	-	7,428
At 31 December 2021	525,000	1,000	165,160	58,345	42,581	792,086
Depreciation						
At 1 January 2021	-	400	141,958	51,495	26,979	220,832
Charge for the year		200	13,792	2,833	4,258	21,083
At 31 December 2021	-	600	155,750	54,328	31,237	241,915
Net book value						
At 31 December 2021	525,000	400	9,410	4,017	11,344	550,171
At 31 December 2020	525,000	600	20,687	1,937	15,602	563,826

The freehold property is in respect of the Church Centre (located on the same site as the Church) and 159 - 161 Fisherton Street (SP2). The value of the Church Centre has been estimated on an "in use" basis.

13. Stocks

	2021	2020
	£	£
Goods for resale	595	964

14. DEBTORS

	2021	2020
	£	£
Prepayments and accrued income	5,452	5,414
Tax recoverable	2,803	3,733
	8,255	9,147

15. CREDITORS: Amounts falling due within one year

	2021	2020
	£	£
Other loans	10,560	5,280
Other creditors	11,827	15,370
	22,387	20,650

Other loans is an interest free loan, and is secured against the Church Centre.

16. CREDITORS : Amounts falling after more than one year

	2021	2020
	£	£
Other loans	64,574	75,164
	64,574	75,164

The loan is an interest free loan and is repayable over a period of 13 years, from 2015. It was used to repay the mortgage with Triodos Bank and is secured against the Church Centre. For the first 6 months of 2021 the Church was given a payment holiday. From October 2020 the loan can be called at any time subject to a twelve months notice period.

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

17. STATEMENT OF FUNDS
STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 January 2021	Income	Expenditure	Transfers in/out	Balance at 31 December 2021
	£	£	£	£	£
Unrestricted funds					
General Funds	573,283	465,545	(416,133)	(42,369)	580,326
Designated Funds - Mission Fund	-	300	(47,450)	47,150	-
- Youth Overseas Mission	-	-	-	1,665	1,665
- Building Repairs	-	1,335	(1,506)	5,473	5,302
- Hope Centre	-	-	-	23,696	23,696
	<u>573,283</u>	<u>467,180</u>	<u>(465,089)</u>	<u>35,615</u>	<u>610,989</u>
Endowment funds					
Endowment funds	882	-	-	(882)	-
Restricted funds					
Mission Fund	3,899	-	-	(3,899)	-
Community Fund	5,124	2,432	(2,059)	-	5,497
CAP Centre Fund	16,626	29,676	(29,266)	-	17,036
Building Project (ETT)	12,104	-	-	(5,473)	6,631
Safe Haven Fund	31,482	1,792	(3,909)	(23,696)	5,669
Grants for specific purposes	12,459	15,288	(3,620)	-	24,127
Youth Overseas Mission	1,665	-	-	(1,665)	-
	<u>83,359</u>	<u>49,188</u>	<u>(38,854)</u>	<u>(34,733)</u>	<u>58,960</u>
Total of funds	<u>657,524</u>	<u>516,368</u>	<u>(503,943)</u>	<u>-</u>	<u>669,949</u>

Fund details

General Fund - this is the main fund of the PCC and there is no restriction on its use.

the transfer is the donation to the Mission Fund of £43,251 and the small closing balance from the Church Acre Trust.

Church Acre Trust - Endowment Fund - These are funds that belong to the Church Acre Charity.

This charity (established circa 1790) holds freehold land on which houses have been built, and as a consequence, a small ground rent is payable by each occupant. Periodically a freehold is sold and the proceeds added to the capital held by the Trust. The terms of the Trust require that the income (i.e. deposit interest and ground rents) can be used for Church repairs. The endowment fund ceased during the year and the small balance was transferred to the general fund.

Mission Fund - this fund receives a tithe of 12.5% of voluntary income (excluding Gift Aid tax recovery) together with gifts for specified mission beneficiaries. The detailed allocation of the total of non-specified gifts is recommended by the Mission Support Committee and approved by the PCC. The transfer is the general funds donation to the Mission Fund. In previous years the fund was classified as a restricted fund, but the trustees have concluded that this is no longer appropriate as none of the current funds were subject to restrictions when received.

Community Fund - Funds received to meet specific needs of those who our community pastor is supporting.

CAP centre fund - This restricted fund is to support the operation of the Salisbury CAP Debt Centre which is hosted by St Paul's on behalf of churches across Salisbury. All donations to the centre are maintained within this fund which is used to cover staff costs and operational expenses.

Building fund - This fund was established to support the church's buildings. In previous years the whole fund was classified as a restricted fund, the trustees have concluded that this is no longer appropriate as recent donations are not subject to the restriction.

Safe Haven Fund - This fund was established to support the church's work with those who have suffered from abuse or traumatic experiences. During the year the donor removed the restriction on the funds and the trustees have now designated the funds to the Hope Centre.

Grants for Specific Purposes - This fund is used to ensure that money received as grants for specified purposes in one financial year and not expended until the following year are kept separately from Church's general funds.

Youth Overseas Mission - This fund contains funds raised to support Youth overseas mission that was not expended on the expedition to Goa. They will be retained in a restricted fund to support a planned future expedition.

Hope Centre - The donor of the restricted Break-through Trauma donation removed the restriction during the year and the trustees have now designated the funds to the Hope Centre.

ST PAUL'S CHURCH SALISBURY

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 January 2020	Income	Expenditure	Transfers	Balance at 31 December 2020
	£	£	£		£
Unrestricted funds					
General Funds - all funds	567,930	495,846	(446,650)	(43,843)	573,283
Endowment funds					
Endowment funds	882	-	-	-	882
Restricted funds					
Mission Fund	6,447	300	(46,691)	43,843	3,899
Community Fund	878	12,362	(8,116)	-	5,124
CAP Centre Fund	26,978	25,713	(36,065)	-	16,626
Building Project (ETT)	9,956	2,148	-	-	12,104
Safe Haven Fund	8,078	26,563	(3,159)	-	31,482
Grants for specific purposes	2,359	10,594	(494)	-	12,459
Youth Overseas Mission	1,665	-	-	-	1,665
	56,361	77,680	(94,525)	43,843	83,359
Total of funds	625,173	573,526	(541,175)	-	657,524

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Unrestricted Funds 2021	Restricted funds 2021	Endowment funds 2021	Total funds 2021
	£	£	£	£
Tangible fixed assets	550,171	-	-	550,171
Current assets	147,779	58,960	-	206,739
Creditors due within one year	(22,387)	-	-	(22,387)
Creditors due in more than one year	(64,574)	-	-	(64,574)
	610,989	58,960	-	669,949

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	Unrestricted Funds 2020	Restricted funds 2020	Endowment funds 2020	Total funds 2020
	£	£	£	£
Tangible fixed assets	563,826	-	-	563,826
Current assets	105,271	83,359	882	189,512
Creditors due within one year	(20,650)	-	-	(20,650)
Creditors due in more than one year	(75,164)	-	-	(75,164)
Difference				-
	573,283	83,359	882	657,524

ST PAUL'S CHURCH SALISBURY

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

19. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW OPERATING ACTIVITIES

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	2021 £	2020 £
Net (expenditure)/income for the year (as per Statement of Financial Activities)	12,425	32,351
Adjustment for :		
Depreciation charges	21,083	20,686
Interest	(57)	(384)
(Increase)/decrease in stocks	369	(114)
(Increase)/decrease in debtors	892	1,154
Increase/(decrease) in creditors	(8,853)	(11,280)
Net cash provided by operating activities	25,859	42,413

20. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2021 £	2020 £
Cash in hand	197,889	179,401
Total	197,889	179,401

21. RELATED PARTY TRANSACTIONS

No trustee received remuneration or expenses for their work as trustees.

Two trustees and one connected person received remuneration from the PCC as authorised by S3(1) of the Parochial Church Councils (Powers) Measure 1856.

The total payments made to related parties was £50,639 during the year and none was outstanding at the year end.

Alistair Etheridge was an ex-officio member of the PCC as a member of the clergy licensed to the parish up until November 2021 when he moved to another church. He was remunerated only for his work as youth pastor up to his departure.

Nicholas Baker was an ex-officio member of the PCC as a member of the Salisbury diocesan synod up to his leaving in January 2021. He was remunerated only for his work as Director of Operations.

Mrs Kim Ryalls is the wife of Rev Craig Ryalls (an ex-officio member of the PCC as a member of the clergy licensed to the parish). She is employed as part-time manager of SP2 Cafe and Hope Centre.

Kerry Badger who is employed as a Community Pastor as St Paul's was also a trustee of Trauma Breakthrough Ltd. (charity no. 1150508) and of Morning Star (Salisbury) (charity no. 1094618) during 2021. There were no financial transactions between St Paul's and Morning Star (Salisbury) during 2021. During 2021 £25,290 was paid over by St. Paul's to Trauma Breakthrough to fund group and individual therapy for individuals attending our Hope Centre. These monies were funded by a grant received by a foundation which wishes to remain anonymous. However, Trauma Breakthrough were unable to recruit a therapist for this work and returned £23,696 which was the original money less costs incurred in the design, development and planning of the project as well as in applying for funds and in trying to recruit.

The organisation which provided the original grant has said that St. Pauls may use the funds to positively impact the lives of people we serve in another way and as a result the PCC have placed them in a designated fund called Hope Centre.

Accounts



St Paul's
Salisbury

The Parochial Church Council of the Ecclesiastical Parish of Fisherton Anger (St Paul), Salisbury
Registered Charity 1132168

Annual Report and Financial Statements for the Year Ending 31st December 2020



ST PAUL'S CHURCH SALISBURY

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St Paul's Church Annual Report

For the year January–December 2020

Registered charity number: 1132168

1. Objectives and Activities, Achievement and Performance and Public Benefit

The Parochial Church Council Powers Measure 1956 (as amended) and Church Representation Rules state that the objects of the PCC are to promote in the ecclesiastical parish the whole mission of the church. As an organisation we believe this is encapsulated in our vision of 'renewing faith, restoring hope, radical love'.

The PCC have given due regard to public benefit when planning the church's activities, in accordance with section G2 and G3 of the Charity Commission's General guidance on Public Benefit (January 2008). The paragraphs below set out the PCCs activities, achievements and performance during the year, which are directly related to the objects and purposes for which the church exists.

The benefits are directly related to the aims of the church and are fully compliant with Principles 1 and 2 of the Charity Commission Principles on Public Benefit.

The mission and ministry of St Paul's was dramatically impacted by the COVID-19 Pandemic during 2020 and we had to adapt in every area of church life adhering to national and local Governmental guidelines.

a. Renewing Faith

St Paul's provides a wide range of opportunities for people to renew faith through worship, teaching and in Life Groups where church members meeting in small groups in church members homes (or online during the pandemic). 328 people are members of the 24 Life Groups which meet regularly for Bible study, prayer and pastoral support. A wide variety of additional weekly events take place for young people, women, toddlers and their parents and parents of primary school children.

The weekly women's ministry, previously known as 'Oasis' is now called 'The Vine Ministry.' Partly out of necessity prompted by the pandemic, but also coinciding with a re-envisioning 'The Vine' has become a network of around 60 women who meet weekly in small groups for bible study, prayer, and peer support and friendship. Study material is provided centrally and when restrictions permit 'The Vine' will aim to meet regularly together as a larger gathering. Membership is made up from those who worship regularly at St Paul's and those from other local churches.

Throughout the year, we produce material and host specific events to enable members to discover, explore and grow in their faith. These cover all ages and stages of life. In 2020 our Alpha Course was interrupted by the Pandemic (those who were part way through the course will be invited to attend an online course scheduled for Easter 2021). Another group was able to complete the 'Christianity Explored' and 'Discipleship Explored' courses which are particularly valuable for new Christians.

Our Sunday gatherings were affected by the COVID-19 pandemic and consisted of a combination, with socially distanced seating in the church building and online streaming events. This provided a focal point

for our collective worship and teaching. The 10.30am gathering includes five children's groups and two youth groups, which moved to online gatherings during the pandemic. Sunday Teaching topics included a teaching series from the epistle to the Romans called 'Life with Christ.' In the summer topics focused on coping with COVID-19 and included a series called 'Pilgrims in a time of Pandemic' followed by a study of some Psalms in a teaching series titled 'Songs of Hope in Hard Times.' Our Autumn teaching series was entitled, 'Mission Shaped Living.'

Average attendance in socially-distanced seated services was between 80 and a 100 people. Online viewing figures are more difficult to account for but averaged 281 viewings per week.

The evening gathering, a more informal café style layout with a shared meal at the end of each gathering was impacted dramatically by COVID-19. Average attendance at these gatherings has been 80 people. It has a more distinct community ethos and a greater diversity of people attending regularly indicating that we are making progress reaching some of the groups that are under-represented in the church nationally. Sadly, because of COVID-19 between March and December we were only able to hold two in person Sunday gatherings. The first was a celebration worship gathering (without a meal) and the second was an outside evening Carol Service in December.

All of our Sunday in person and online gatherings are open to all members of the public and we regularly welcome guests. The church congregation is drawn mainly from the city of Salisbury but some members travel from other parts of South Wiltshire, West Hampshire and North Dorset.

It has been quite the journey over the last year in the children's ministry. We were successfully creating space and time for children and their families to meet with God when the pandemic dramatically changed everything. We had to create a virtual space rather than a physical one. We adapted and became more creative. Debbie May our Children's Pastor had to learn a whole new skill set in filming and editing. Through Zoom we have developed a core online 'Focus' family who have journeyed through the pandemic, exploring, chatting and bonding together. We have enjoyed rich and deep bible study and friendship. However, attendance has dropped significantly across the childrens ministry and online activity hasn't worked for many of our children. We have maintained a personal touch by writing personalised prayer cards to the children and dropped off gifts, and resources to do at home. It has been encouraging to see how the church families have supported one another.

The church's ministry to schools has continued to grow through our continued engagement with Sarum St Paul's School and also with Manor Fields Primary School. Debbie has become a regular face, albeit online, in many of the homes of pupils who these schools through her recorded acts of weekly worship. Over a hundred households who are not part of the church family have been engaging with these weekly acts of collective worship produced by Debbie. Debbie also continues to provide social and emotional support to pupils as an ELSA worker at Sarum St Paul's School (she is released by the church for an afternoon a week supporting children with emotional literacy problems which allows for even closer links between our church and linked school). We have also started to develop our relationship with Manor Fields School, the other primary school in the parish - who have accessed the on-line collective worship material. Debbie also organised morale-boosting care packages on behalf of the church to teaching and support staff in both schools.

Regrettably, the pandemic has prevented Ark, the church toddler group, from meeting. The team have continued to offer support remotely and as soon as restrictions are eased and a team of volunteers can be put in place, Ark will return. The plan is to relocate the group so that it can meet in the main church

building. The vision is to see parents not only supported and signposted to areas of help but also to help them have a sense of belonging to both the group and wider church community.

The Youth ministry in 2020 started off well. There was a sense of excitement and new vision and a growing hunger in the young people to step into something new and reach out in faith. We had an excellent older youth retreat at the end of January that deepened community and grew the discipleship of our older young people. There was a growing sense of missional purpose that emerged within this group. This was followed by the Wildfire Week in February half term where for three days the young people served in our pop-up café in the Market Square in Salisbury. This was an amazing time of serving and blessing the people of our city and creating connections and conversations about life and faith. Our young people loved serving in this way, it gave them confidence in sharing their faith and was warmly received by members of the public. We finished with plans to try and run similar future weeks perhaps at Easter and over the summer.

The week also catalysed a growing sense that God wanted to re-envision the youth ministry. To move it to being more missional and outward looking. As such in the weeks after the event we began exploring whether we needed new identity and new structure. As such we began a process of listening with the young people to what God might be calling us to. A key idea was to move from being simply 'St Paul's Youth', to being 'Wildfire Youth' to capture the sense of the idea that the Spirit is equipping our young people with a deeper passion that spreads across the city.

Unfortunately, Covid then hit and plans were stopped in their tracks. Initially we coped well moving online and our numbers were good, with about two thirds regularly attending. We undertook several 'tuck and card' delivery trips to all the young people in this season. However, unfortunately the sudden decline and tragic death of Naomi, Ali's wife, created a shock-wave through the youth ministry and coupled with the ongoing effects of Covid, our numbers started to decline as we approached the summer. We did manage an in person gathering in Church in July, which was well attended and gave some hope. We also said goodbye to Josh Watson at the end of June after he finished his five years of study with us as he went on to become the youth pastor of a Church in Dane Hill Sussex. As summer approached, Katie Young finished her internship and because of her excellent work over the year we offered her a part-time role as assistant youth pastor, which she began in September.

With no summer events able to happen the youth team spent some time recuperating but also regularly pastored several young people through a 'walking ministry'. This was well received and enabled us to support and pray for many of our young people during this season. As we approached September we realised we would have to do things very differently and although we were able to meet in person, we decided to try and adopt a more simplistic approach to our times with young people, whilst trying to initiate a couple of new initiatives. Unable to worship in the confines of the Hope Centre, we moved our small groups to Sunday mornings and began meeting in church on a Friday evening to seek God's presence in prayer. Although these evenings were excellent, numbers were limited. We also began plans for a detached project with the cathedral in their grounds that would reach out to the many young people who spend time or travel through the cathedral close after school. However, the September restrictions meant that this project didn't launch. Just before the second lockdown in November, we tried to rebuild some of the youth community by hosting some socials for groups of six, these were reasonably successful, but had to stop as the Lockdown took hold. This second lockdown hindered our progress further as the young people who were still at school hit the peak of their 'Zoom fatigue'. All in all it was a frustrating autumn term.

Looking ahead we simplified our programme for the new year offering small groups on a Sunday and socials on a Friday. These have been reasonably well attended throughout lock down and attendances are stable. We have had three new young people join in various activities through the invitation of friends. We are cautiously optimistic about the road ahead as we begin to plan for meeting in person. Our plans are to resume meeting slowly, gathering the young people mainly on Sunday mornings as we seek God for how to (hopefully) relaunch in September. As such it is unlikely that we will be running summer residentials.

It is hard to proportion many items of expenditure reported in the Statement of Financial Activities between the three aspects of the church's mission because some of them (for example costs related to buildings and staffing) will contribute to all three areas. However, items such as 'Church Services', 'Adult Ministry', 'Music' and some of expenditure under 'Youth' and 'Children's Work' directly relate to these activities.

b. Restoring Hope

There has been nothing normal about the past year because of the pandemic. The SP2 Cafe and Hope Centre closed, along with other outside venues on the 20th March. In anticipation of re-opening the premises underwent a deep clean, hand sanitisation stations were put up throughout the building, screen partitions were bought, and the café table-layout ensured safe social distancing. New training and safety systems were put in place for all volunteers ensuring all the team and customers felt safe and could meet together again. The SP2 Café re-opened with reduced opening hours in the second week of September trading for only three weeks before the second lock-down came into effect on the 9th of October.

The Hope Centre may not have been able to welcome people into the building, but we continued to be 'open' in many other respects. During this lockdown we kept contact with the SP2 community and church family speaking regularly to those who were isolated, providing food parcels to those in need, and collected prescriptions for people who had to shield. Flowers were delivered to encourage and bless others and we regularly prayed with people. It was a clear way of demonstrating the wisdom of Proverbs 23:18, *'There is surely a future hope for you, and your hope will not be cut off'*. God's abundant goodness has been seen in His provision and through the service of His people. We are grateful to so many people, both volunteers, and those in agencies (too many to mention) across the City for their support and generosity. Kerry Badger, our Community Pastor has co-ordinated a great deal of this work ably supported by her family, Kim Ryalls, Erin Williams and Tim Payne. As a church community we want to acknowledge the fantastic team of volunteers (again too many to all mention by name individually).

The practical work continues. One to one support for individuals - mainly via telephone support, initially to over 100 people a week and then at around 40, many of whom won't get a welfare call from anyone else. The pandemic has affected us all, but there is an increased burden on the poor. Those with dependencies and severe enduring mental ill health have done badly and tragically we have lost a few friends along the way.

Greater networking has offered a seat at the table with so many different agencies across the City, and we have seen huge progress in truly collaborative partnerships that have been built on pre-existing relationships as well as established new connections with agencies and organisations.

Moving forwards there is a renewed focus on support groups, which will continue into 2021 and beyond.

An online 'very accessible' Monday daytime bible study group has run successfully throughout the pandemic with a small group of women, which has been a great encouragement. Safe Haven has met weekly this year. This group of women have done better in the pandemic, mainly through the investment the team have made in them over time which has made them more resilient. Our Friday Coffee drop-in has also been well attended.

Looking forward to 2021 plans are in place for Hope Centre and SP2 Café to reopen safely as soon as we are able to do so. There is an awareness that it is needed more than ever. The Hope Centre continues to be a vital vehicle of outreach and connection: 69% of the community are on a low income; 28% have a dependency; 41% have complex PTSD; 74% have significant mental ill health; and, 86% are single or isolated.

What does real help and hope look like as we continue to feel the impact of the pandemic? In 2020 £25k of funding was secured for a new initiative to provide individual and/or group therapy for those who will benefit from professional therapeutic help. This new project will commence in 2021 as COVID-19 restrictions ease.

Our SP2 Evening Life Group has stopped in favour of a possible daytime Hope Centre faith Community, which will provide an alternative to Sunday gatherings for those who are not brave enough to come to the main church building because they find it overwhelming and too big.

The Hope Centre and SP2 Café will focus on healthy food. We aspire to appoint a chef on team who will be able to transform supermarket surplus food into good wholesome food. The ongoing vision of the Hope Centre is to provide 'life skills' and to provide opportunities for individuals to give back to the community through structured support and volunteering opportunities as they serve alongside church volunteers.

The CAP Salisbury Debt Centre is now in its seventh year of operation and continues to provide holistic debt counselling, by helping people to get out of debt and bringing them into the supportive safety net of the church community. Thanks to the hard work and commitment of a more than 40-strong team of volunteers, this last year has seen 8 people become debt free. Due to the pandemic and being therefore unable to meet clients in their homes, debt-help appointments have been conducted online or over the phone. Ongoing practical help mainly in the form of phone top-ups, utility meter top-ups, emergency food shops and other sources of food provision have been made available to all clients over the past year. In light of not meeting face-to-face, the debt centre has continued to host a weekly coffee and chat group that meets online and welcomes volunteers and both existing and past clients. In addition, a new debt coach from City Gate Church has recently been appointed to work alongside the existing centre manager and debt coach from St Paul's, as part of the vision to build God's Kingdom with the Church across the City of Salisbury. The team is looking forward to being able to resume seeing clients in person in accordance with government guidelines, as well as being able to host client events once again. The debt centre is operated by St Paul's by agreement with CAP UK and is a restricted fund within our accounts. This ensures funds given for this specific purpose by individual donors and other churches who partner with us in this work both financially and through providing volunteers are kept separate from the church's general funds.

St Paul's continues to host the Trussell Trust's Salisbury Foodbank (now an independent charity in its own right) and also the offices of the Foundation for Social Change and Inclusion. Through partnerships such as these we are able to support the work of a number of other local charities who share our vision of restoring hope.

Items of expenditure under 'Community Ministry' the 'CAP Debt Centre' and 'Safe Haven' are restricted funds and are directly associated with this particular area of mission.

c. Radical Love

The missionary heart of St. Paul's church means that regularly there are a number of individual members of the church who sense God calling them to serve in the wider mission of the church. It is currently St Paul's Church policy that 12.5% of the giving to the Church be allocated to "mission-related" causes and this amounted to £43,843 in 2020.

The St Paul's Mission Support Committee (MSC) handles "mission-related" issues on behalf of the PCC and at the end of 2020 its membership was - John Stephenson (Chair), Jacqui Gillan, Liz Pollard, Miles and Liz Thomas, Nick and Petra Randall and Rev Craig Ryalls (Rector).

The MSC supports three groups of individuals:

- i. Mission Partners – The MSC will usually provide partial financial support to individuals over a fixed period of time, normally three years. It also arranges prayer support, logistical support and fellowship from St. Paul's Church and its members through dedicated support groups.
- ii. Associate Mission Partners - From time-to-time the MSC receives approaches from individuals who do not require funding from the MSC, but would value prayer support, logistical support and fellowship from St. Paul's Church and its members. The MSC arranges this type of support for these individuals, as it would for Mission Partners.
- iii. Short Term Placements and GAP Year placements (either at St Paul's or with other churches). The MSC provides financial support, prayer support, and limited technical support to individuals on short term assignments (normally for less than 12 months) and on Christian GAP years.

The MSC also has a small fund to help all the above groups of individuals who have urgent, specific and short-term needs. It also gives money to local, national and international mission organisations.

MISSION PARTNERS

- Nic and Sarah Arkley- church planters in Vancouver, Canada.
- Tom and Verity Clare - working with local medical and Church communities in Arua, Uganda
- Deborah and Sandro Cruz – pioneering arts ministry at YWAM Harpenden.
- Rachel (Fishy) Haddock – working in Jinja, Uganda with YWAM as part of the TORCH programme (Together Restoring Community Hope).
- Jess Regnart – working with Freedom in Christ Ministries, based in South Wales.

ASSOCIATE MISSION PARTNERS

- Andrew and Cilla Robertson – working with Projects Delivering Hope in South Sudan and Uganda.
- Nigel and Molly Watts – working with Precept Ministries in the UK.

FINANCIAL SUPPORT

In 2020, the PCC, through the MSC, gave £29,100 to support our Mission Partners. Grants were also made to local mission organisations including £6,000 to support the Bridge Project working in schools in Salisbury, £2,000 to support the work of Precept Ministries, (£3,000 to the Foundation for Social Change and Inclusion, and £1,000 to support the work of Salisbury Street Pastors. Grants made to national and international organisations included £2,500 to Open Doors to support the suffering church, £1,000 to the Bible Society, £1,000 to Military Ministries International, £500 to New Wine and £1,500 to CPAS. Finally, £500 was given to a member of the Youth Group for a short-term placement.

Outside the scope of the mission committee, members of the church on a personal basis continue to sponsor children in Ghana directly through the charity Compassion. This sponsorship amounts to £26,400 per year and is an example of the impact of the church's ongoing partnership with Compassion.

The Church also collects food for the Trussell Trust foodbank, both in our Harvest service and on an on-going basis throughout the year.

Items of expenditure listed under 'Mission Grants' are particularly relevant to this aspect of the church's mission.

In addition to this we want to express our gratitude to Chris Hewitt who led a project to create a Remembrance Memorial in the Church for those who were lost their lives in the Armed Services during the Second World War. Funding for this project was raised by individuals in the church and the project was completed in time for Remembrance Sunday. The Venerable Archdeacon Rev Alan Jeans commissioned the new Memorial on Remembrance Sunday. Thanks are also expressed to David L. J. Babey & Son, furniture Makers and Joiners, who made the bespoke memorial.

1. Financial Review

a. Overview

The financial picture in 2020 shows a significant improvement to that of previous years, despite the huge impact of the COVID-19 pandemic. The financial year 2020 reflected a small improvement in unrestricted funds compared with 2019. The year saw income from donations and legacies to the general fund (including gift aid reclaim) of £466,872 compared to £428,038 in the previous year. Regular giving increased but was offset by lower income from letting and charitable activities as a result of COVID-19 related restrictions. However, continued careful control of expenditure, the amazing generosity of God's people and substantial success in gaining grants for COVID-19 relief meant that the general fund income exceeded expenditure by £5,353 for the year. This enabled us to increase our unrestricted reserves to £573,283. This increase is a substantial improvement over previous years which saw our unrestricted reserves steadily decrease.

Alongside the general fund, the church maintains a number of restricted funds to support particular aspects of the church's ministry. The CAP Debt Centre fund received gifts of £23,295, the Safe Haven fund £26,563 and the Enlarging the Tent Project has received gifts of £2,148 including tax recovered, during the year. In addition, £6,085 was received for a COVID- 19 support fund.

Mission support remained at a high level and, when individual specified donations are taken into account, St Paul's outward giving and individual support was above the target of 12.5% of total giving, before tax

recovery. We remain very aware that every pound given to the ministry of the Church is a pound that could have been spent on something else by the giver. We take nothing for granted and are grateful for the faithful generosity of church members.

b. Reserves Policy

In establishing a Reserves Policy, the PCC agreed that:-

- Free reserves are defined as the net current assets held by the General Fund.
- To ensure that sufficient funds are available to cover the fluctuations in income and expenditure, the General Fund Reserve target should cover approximately 3 months essential running costs for the following year; for 2020 the target figure is £105,000. As at 31 December 2020 the Free Reserves stood at £83,657

c. The Future

The trustees therefore have no uncertainties about the charity's ability to continue as a going concern. We are thankful to God for considerable strength in depth across a wide range of ministries, and we continue to commit ourselves to being a biblically based church serving Salisbury and the region.

2. Structure Governance and Management

a. Structure and Governance

The governing document for the PCC is the Parochial Church Council Powers Measure 1956 (as amended) and it has been a registered charity since 2009 having previously been exempted from registration.

The role of the PCC (whose members are also trustees for the purposes of charity law) is to cooperate with the Rector in promoting the whole mission of the church, which is summarised in the mission statement above. The PCC gather for:-

- evening meetings, arranged strategically through the year
- occasional prayer breakfasts on a Saturday morning

The membership of the PCC includes the clergy licensed within the parish, the church wardens who are elected annually by the Parochial Church Meeting, members of deanery and other synods and members who are elected for a three-year term of office by the Annual Parochial Church Meeting. On appointment each new PCC member is given a clear briefing on their responsibilities as a trustee and of the primary purpose of the PCC.

b. Management and Staffing

St Paul's continues to follow a policy of recruiting paid staff onto the Team in the following situations:-

1. Where the ministry is so vital that it demands the continuity that only paid staff can provide.
2. The necessary skills required are not present in the congregation.
3. The size of a particular ministry is larger than could reasonably be expected from a volunteer.

The Church Staff Team underwent some significant changes in 2020 following an internal review of the

organisational structures instigated to ensure that St Paul's was best placed to fulfil its mission and aims in the future. This also coincided with the impact of COVID-19 where our buildings were not operational during the lengthy lockdowns. Some staff were placed on the Government furlough scheme.

Following the organisational review, two staff positions became redundant in 2020. One of our part time administrative officers (responsible for room lettings) left in November (this role could not be justified because of the ongoing impact on the Pandemic affecting 2021). The Operations Director role also came to end in December 2020. The Operations Director responsibilities will be covered by two part-time positions, a 'Facilities Manager' and a 'Finance Manager' (these new posts will be recruited in 2021). Other remaining operational responsibilities will be shared between the Rector and other members of the staff team. Our current Finance Officer will oversee the church finances whilst these organisational changes take place ensuring this post is secure going into 2021.

The church body expresses its huge thanks to all the staff team for their dedicated service and example during the last year. We also acknowledge the contribution that have been made by those who have left the organisation, noting in particular the significant contribution that Nick Baker has made to the life of St Paul's during his time on the staff as Operations Director.

The church's key management personnel are the pastoral leadership team.

This is made up of the Rector (who is not an employee of the PCC), Director of Operations, Youth Pastor, Children's Pastor and Community Pastor. Their pay, alongside that of all employees of the PCC is set by the PCC's remuneration committee consisting of the Churchwardens and Treasurer. The committee draws on its members' experience in both the charity and commercial sectors to salaries which reflect the value of work which is carried out and which will enable well qualified candidates to be able to take up posts. No member of staff is paid less than the Living Wage Foundation real living wage. Each year pay is reviewed in line with nationally published data on the cost of living and national salary trends.

3. Reference and Administrative Details

a. Name and registration number

The registered name of the charity is The Parochial Church Council of the Ecclesiastical Parish of Fisherton Anger (St Paul), Salisbury. However the charity is usually known simply as "St Paul's, Salisbury".

The charity's registration number is: 1132168

b. Registered Office

St Paul's Church
Fisherton Street
Salisbury
SP2 7QW

Telephone: 01722 334005

Website: www.stpaulssalisbury.org

c. Trustees

Clergy:

Rev. Craig Ryalls (Rector), Rev. Alistair Etheridge (Youth Pastor and Pioneer Minister)

Churchwardens:

John Stephenson* and Denise Turner

Members of Diocesan Synod-

Nick Baker

John Baxter-Brown *

Richard Chitty*

*Also elected members of Deanery Synod

Elected Members of Deanery Synod

Pippa Bracegirdle, Liz Pollard.

Other elected members:

James Burns, Chris Colyer, Kingsley Fewins, Andy Ferguson, Marion Foster, Semih Kazali, Claire Lewis, Dave Massey, Matthew Titman, Andrea Walker.

d. Office Holders

Treasurer- John Stephenson.

PCC Secretary- Nick Baker

The foundation governors of Sarum St Paul's School at the start of the year were Rev. Craig Ryalls (Rector – ex officio), James Burns, Sarah Colyer, Doug Imeson, Kim Ryalls, Penny Anne-Magee.

e. Standing Committee of the PCC

Church Law requires the PCC to have a Standing Committee, and it has power to transact the business of the PCC between its meetings, subject to any directions given by the Council.

Clergy: Rev. Craig Ryalls (Chairman), Rev Ali Etheridge

Members: Nick Baker, Andy Ferguson, Dave Massey, John Stephenson, Denise Turner.

f. The Electoral Roll

At the end of December 2020 the electoral roll stood at 311 compared to 321 in December 2019. Six people moved out of the parish and 4 people died.

g. Risk Management Statement

Consideration has been given to the major risks to which St Paul's Church is exposed, and these are identified as: -

- Health and Safety of staff and members of the public
- Fire caused by electrical failure, heating system malfunction or lightning strike
- IT breakdown and loss or misuse of data
- Security of Assets and Financial Processes
- Employment issues
- Child and vulnerable adult safeguarding

These have been reviewed and systems have been designed to mitigate those risks.

h. Statement of Responsibilities of Members of the PCC

All Members of the PCC are Trustees of St Paul's Church and, as Trustees, are responsible for preparing the PCC's Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (FRS102).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charities SORP 2015
- make judgments and estimates that are reasonable and prudent
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Church Accounting Regulations 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

j. Bankers

CAF Bank Ltd, 25 Kings Hill Avenue, West Malling, Kent, ME19 4JQ.
Lloyds Bank Plc, 38 Blue Boar Row, Salisbury SP1 1DA

k. Solicitors

Anthony Collins LLP, 134 Edmund Street, Birmingham, B3 2ES

l. Independent Examiners

Mr C Fairhall, Newton Magnus Ltd, Arrowsmith Court, Station Approach, Broadstone, Dorset. BH18 8AT

On behalf of the PCC



Rev. Craig Ryalls (Rector)

April 2021

ST PAUL'S CHURCH SALISBURY

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

I report on the financial statements of St Pauls Church Salisbury, The Parochial Church Council of the Ecclesiastical Parish of Fisherton Anger (St Paul) Salisbury for the year ended 31 December 2020 which are set out on pages 1 to 26.

Respective responsibilities :

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 and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act 2011,
- To follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act 2011, and
- To state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 financial statements, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair" view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention, 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 Charities Act; and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Date:

29 April 2021

.....
C Fairhall FCCA

Newton Magnus

Chartered Certified Accountants

Arrowsmith Court

Station Approach

Broadstone

Dorset BH18 8AT

ST PAUL'S CHURCH SALISBURY

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENSES ACCOUNT) FOR THE YEAR ENDED 31 DECEMBER 2020

	Note	Unrestricted Funds 2020 £	Restricted funds 2020 £	Endowment funds 2020 £	Total funds 2020 £	Unrestricted Funds 2019 £	Restricted funds 2019 £	Endowment funds 2019 £	Total funds 2019 £
INCOME AND ENDOWMENTS FROM:									
Donations and legacies	2	466,872	77,410	-	544,282	428,038	42,661	-	470,699
Charitable activities	3	14,547	-	-	14,547	59,543	2,652	-	62,195
Other trading activities:									
Letting income	4	14,313	-	-	14,313	54,685	-	-	54,685
Investments	5	114	270	-	384	333	239	-	572
TOTAL INCOME AND ENDOWMENTS		495,846	77,680	-	573,526	542,599	45,552	-	588,151
EXPENDITURE ON :									
Costs of raising funds:									
Letting expenses	6&7	35,126	-	-	35,126	36,527	-	-	36,527
Charitable activities	6&7	411,524	94,525	-	506,049	473,947	105,671	-	579,618
TOTAL EXPENDITURE		446,650	94,525	-	541,175	510,474	105,671	-	616,145
NET INCOME/ (EXPENDITURE) BEFORE TRANSFERS		49,196	(16,845)	-	32,351	32,125	(60,119)	-	(27,994)
Transfers between Funds		(43,843)	43,843	-	-	(40,618)	43,618	(3,000)	-
NET INCOME/ (EXPENDITURE) BEFORE GAINS AND LOSSES		5,353	26,998	-	32,351	(8,493)	(16,501)	(3,000)	(27,994)
NET MOVEMENT IN FUNDS		5,353	26,998	-	32,351	(8,493)	(16,501)	(3,000)	(27,994)
RECONCILIATION OF FUNDS:									
Total funds brought forward (Note 17)		567,930	56,361	882	625,173	576,423	72,862	3,882	653,167
TOTAL FUNDS CARRIED FORWARD (NOTE 17)		573,283	83,359	882	657,524	567,930	56,361	882	625,173

The notes on pages 16 to 26 form part of these financial statements.

ST PAUL'S CHURCH SALISBURY

BALANCE SHEET AS AT 31 DECEMBER 2020

	Note	£	2020 £	2019 £	£
FIXED ASSETS					
Tangible assets	12		563,826		580,218
CURRENT ASSETS					
Stocks	13	964		850	
Debtors	14	9,147		10,301	
Cash at bank and in hand		179,401		140,898	
		189,512		152,049	
CREDITORS: amounts falling due within one year	15	(20,650)		(26,650)	
NET CURRENT ASSETS			168,862		125,399
TOTAL ASSETS LESS CURRENT LIABILITIES			732,688		705,617
CREDITORS: amounts falling due after more than one year	16		(75,164)		(80,444)
NET ASSETS			657,524		625,173
CHARITY FUNDS					
Endowment funds	17		882		882
Restricted funds	17		83,359		56,361
Unrestricted funds	17		573,283		567,930
TOTAL FUNDS			657,524		625,173

The financial statements were approved by the Trustees on and signed on their behalf, by:


Rev. Craig Ryalls (Rector)

18/5/21

The notes on pages 16 to 26 form part of these financial statements.

ST PAUL'S CHURCH SALISBURY

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 DECEMBER 2020

	Note	2020 £	2019 £
Cash flows from operating activities			
Net cash provided by operating activities	19	42,413	(18,483)
Cash flows from investing activities:			
Interest		384	572
Purchase of tangible fixed assets		(4,294)	(10,475)
Net cash used in investing activities		<u>38,503</u>	<u>(28,386)</u>
Change in cash and cash equivalents in the year		38,503	(28,386)
Cash and cash equivalents brought forward		140,898	169,284
Cash and cash equivalents carried forward	20	<u>179,401</u>	<u>140,898</u>

The notes on pages 16 to 26 form part of these financial statements.

ST PAUL'S CHURCH SALISBURY

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The PCC is a public benefit entity within the meaning of FRS 102. The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice (SORP (FRS 102)): Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Standard applicable in the UK and Republic of Ireland (FRS 102) issued in 2014 and with the Charities Act 2011.

These accounts have been prepared on a Going Concern basis as there are no material uncertainties about the ability to continue.

The accounts are shown in Pounds Sterling

1.2 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable. Government grants are recognised when received.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

1.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the charity's educational operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

1. ACCOUNTING POLICIES (continued)

1.4 Tangible fixed assets and depreciation

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments.

Impairment losses are recognised in the Statement of financial activities.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is not charged on freehold land.

Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures and fittings - 20% straight line

General equipment - 20% straight line

Computer equipment - 33% straight line

Car park improvements - 10% straight line

1.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

1.6 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

1.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.8 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

ST PAUL'S CHURCH SALISBURY

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

1. ACCOUNTING POLICIES (continued)

1.10 Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.11 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

1.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.13 Tax Status

The charity is not liable for corporation tax as trading income falls below the relevant threshold and is also below the VAT threshold, which means it does not charge VAT, but is also unable to reclaim VAT on purchases.

2. INCOME FROM DONATIONS, LEGACIES AND GRANTS

	Unrestricted funds 2020	Restricted funds 2020	Total funds 2020	Unrestricted funds 2019	Restricted funds 2019	Total funds 2019
	£	£	£	£	£	£
Tax efficient general giving	290,800	275	291,075	273,165	65	273,230
Other general giving	55,190	-	55,190	65,099	-	65,099
Collections at services	3,701	-	3,701	15,402	-	15,402
Donation for Covid 19	-	6,085	6,085	-	-	-
Gifts for mission	-	300	300	-	855	855
Gifts for building project	-	1,463	1,463	-	2,415	2,415
Gifts for CAP	-	23,295	23,295	-	21,595	21,595
Gifts for community	50	1,623	1,673	120	8,540	8,660
Grant for CAP	-	-	-	-	692	692
Grant for community	-	1,914	1,914	-	-	-
Gifts and grants for specific purpose	-	36,538	36,538	70	3,640	3,710
Covid grants	51,600	960	52,560	-	-	-
Tax recovered - general giving	65,433	-	65,433	73,432	-	73,432
Tax recovered - other (inc Covid 19)	98	2,098	2,336	750	400	1,150
Tax recovered - building project	-	140	2,719	-	671	671
Tax recovered - CAP	-	2,719	-	-	3,788	3,788
	<u>466,872</u>	<u>77,410</u>	<u>544,282</u>	<u>428,038</u>	<u>42,661</u>	<u>470,699</u>

ST PAUL'S CHURCH SALISBURY

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

3. ANALYSIS OF INCOME FROM CHARITABLE ACTIVITIES BY TYPE OF INCOME

	Unrestricted funds 2020	Restricted funds 2020	Total funds 2020	Unrestricted funds 2019	Restricted funds 2019	Total funds 2019
	£	£	£	£	£	£
SP2 coffee shop sales	5,921	-	5,921	26,561	-	26,561
Statutory fee received	2,773	-	2,773	949	-	949
Childrens and youth work receipts	1,818	-	1,818	15,023	2,652	17,675
Adult work	393	-	393	2,832	-	2,832
Conferences, events and clubs	3,612	-	3,612	14,073	-	14,073
Mini bus hire	30	-	30	105	-	105
	14,547	-	14,547	59,543	2,652	62,195

4. LETTINGS INCOME

	Unrestricted funds 2020	Restricted funds 2020	Total funds 2020	Unrestricted funds 2019	Restricted funds 2019	Total funds 2019
	£	£	£	£	£	£
Charity letting Income Church, church centre and SP2	14,313	-	14,313	54,685	-	54,685

5. INVESTMENT INCOME

	Unrestricted funds 2020	Restricted funds 2020	Total funds 2020	Unrestricted funds 2019	Restricted funds 2019	Total funds 2019
	£	£	£	£	£	£
Investment income	114	270	384	333	239	572

ST PAUL'S CHURCH SALISBURY

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

6. ANALYSIS OF EXPENDITURE

	Unrestricted Funds 2020	Restricted funds 2020	Total funds 2020	Unrestricted funds 2019	Restricted funds 2019	Total funds 2019
	£	£	£	£	£	£
All mission giving and grants	1,848	49,057	50,905	2,035	57,423	59,458
Church costs	409,676	45,468	455,144	471,912	48,248	520,160
Letting expenses	35,126	-	35,126	36,527	-	36,527
	446,650	94,525	541,175	510,474	105,671	616,145

7. CHURCH COSTS

	Un-restricted Funds 2020	Restricted Fund 2020	Total funds 2020	Unrestricted Funds 2019	Restricted funds 2019	Total funds 2019
	£	£	£	£	£	£
Safe Haven	-	3,159	3,159	-	7,658	7,658
CAP expenses	197	36,065	36,262	1,494	11,270	12,764
SP2 Café cost of sales	4,561	-	4,561	12,735	-	12,735
Parish share	95,200	-	95,200	95,366	-	95,366
Staff costs (note 6 and 11)	222,420	-	222,420	217,842	26,280	244,122
Community ministry and outreach	-	2,251	2,251	5,862	-	5,862
Youth work	1,123	-	1,123	17,340	2,836	20,176
Children's work	2,250	-	2,250	3,358	-	3,358
Adult ministry and courses	205	-	205	3,871	-	3,871
Conferences and events and clubs	6,318	138	6,456	7,934	68	8,002
Staff expenses and training	8,438	-	8,438	19,106	-	19,106
Church services	4,840	-	4,840	6,440	-	6,440
Insurance	4,833	-	4,833	7,498	-	7,498
Administration	11,900	-	11,900	22,452	136	22,588
Repairs and maintenance	13,492	-	13,492	17,116	-	17,116
Mini bus expenses	1,225	-	1,225	1,330	-	1,330
Utilities and rates	7,258	-	7,258	6,709	-	6,709
Depreciation	20,686	-	20,686	22,299	-	22,299
Professional fees	2,700	-	2,700	3,160	-	3,160
Covid 19 expenses	2,030	3,855	5,885	-	-	-
	409,676	45,468	455,144	471,912	48,248	520,160

	Un-restricted Funds 2020	Restricted Fund 2020	Total funds 2020	Unrestricted Funds 2019	Restricted funds 2019	Total funds 2019
	£	£	£	£	£	£
Centre letting expenses	35,126	-	35,126	36,527	-	36,527

Charity letting expenses relate to the proportion of the salaries, repairs and maintenance, insurance and utilities costs attributable to the hiring of surplus capacity in the Church buildings to external users.

ST PAUL'S CHURCH SALISBURY

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

8. ALL MISSION GIVING AND GRANTS - EXPENDITURE

	Un restricted funds 2020	Restricted Funds 2020	Total funds 2020	Un restricted funds 2019	Restricted funds 2019	Total funds 2019
	£	£	£	£	£	£
Mission allocated giving	-	46,691	46,691	-	49,802	49,802
Donations outwards	1,848	2,366	4,214	1,235	-	1,235
Grants	-	-	-	800	7,621	8,421
	<u>1,848</u>	<u>49,057</u>	<u>50,905</u>	<u>2,035</u>	<u>57,423</u>	<u>59,458</u>

9. NET INCOME/(EXPENDITURE)

This is stated after charging:

	2020 £	2019 £
Depreciation of tangible fixed assets: owned by the charity	<u>20,686</u>	<u>22,299</u>

10. INDEPENDENT EXAMINER'S REMUNERATION

The independent Examiner's remuneration amounts to an Independent Examination fee of £900 (2019 - £900), and accountancy services of £1,800 (2019 - £1,800).

11. Analysis of staff costs

	2020 £	2019 £
Salaries and wages	217,967	238,781
Social security costs	12,336	14,365
Pension costs	12,695	14,289
Related expenses	<u>1,976</u>	<u>1,887</u>
Total	<u>244,974</u>	<u>269,322</u>

(Average staff numbers 13 (2019:14))

No employees received remuneration or benefits of more than £60,000

ST PAUL'S CHURCH SALISBURY

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

12. TANGIBLE FIXED ASSETS

	Freehold property	Mini bus	Fixtures and fittings	Equipment	Car park improvements	Total
	£	£	£	£	£	£
Cost						
At 1 January 2020	525,000	1,000	160,567	51,216	42,581	780,364
Additions	-	-	2,078	2,216	-	4,294
At 31 December 2020	525,000	1,000	162,645	53,432	42,581	784,658
Depreciation						
At 1 January 2020	-	200	127,536	49,689	22,721	200,146
Charge for the year	-	200	14,422	1,806	4,258	20,686
At 31 December 2020	-	400	141,958	51,495	26,979	220,832
Net book value						
At 31 December 2020	525,000	600	20,687	1,937	15,602	563,826
At 31 December 2019	525,000	800	33,031	1,527	19,860	580,218

The freehold property is in respect of the Church Centre (located on the same site as the Church) and 159 - 161 Fisherton Street (SP2). The value of the Church Centre has been estimated on an "in use" basis.

13. Stocks

	2020	2019
	£	£
Goods for resale	964	850

14. DEBTORS

	2020	2019
	£	£
Prepayments and accrued income	5,414	7,593
Tax recoverable	3,733	2,708
	<u>9,147</u>	<u>10,301</u>

ST PAUL'S CHURCH SALISBURY

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

15. CREDITORS: Amounts falling due within one year

	2020 £	2019 £
Other loans	5,280	10,560
Other creditors	15,370	16,090
	<u>20,650</u>	<u>26,650</u>

Other loans is an interest free loan, and is secured against the Church Centre.

16. CREDITORS : Amounts falling after more than one year

	2020 £	2019 £
Other loans	75,164	80,444
	<u>75,164</u>	<u>80,444</u>

The loan is an interest free loan and is repayable over a period of 13 years, from 2015. It was used to repay the mortgage with Triodos Bank and is secured against the Church Centre. For the first 6 months of 2021 the Church was given a payment holiday.

17. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 January 2020 £	Income £	Expenditure £	Transfers in/out	Balance at 31 December 2020 £
Unrestricted funds					
General Funds - all funds	567,930	495,846	(446,650)	(43,843)	573,283
Endowment funds					
Endowment funds	882	-	-	-	882
Restricted funds					
Mission Fund	6,447	300	(46,691)	43,843	3,899
Community Fund	878	12,362	(8,116)	-	5,124
CAP Centre Fund	26,978	25,713	(36,065)	-	16,626
Building Project (ETT)	9,956	2,148	-	-	12,104
Safe Haven Fund	8,078	26,563	(3,159)	-	31,482
Grants for specific purposes	2,359	10,594	(494)	-	12,459
Youth Overseas Mission	1,665				1,665
	<u>56,361</u>	<u>77,680</u>	<u>(94,525)</u>	<u>43,843</u>	<u>83,359</u>
Total of funds	<u>625,173</u>	<u>573,526</u>	<u>(541,175)</u>	<u>-</u>	<u>657,524</u>

ST PAUL'S CHURCH SALISBURY

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

General Fund - this is the main fund of the PCC and there is no restriction on its use.

Church Acre Trust - Endowment Fund - These are funds that belong to the Church Acre Charity. This charity (established circa 1790) holds freehold land on which houses have been built, and as a consequence, a small ground rent is payable by each occupant. Periodically a freehold is sold and the proceeds added to the capital held by the Trust. The terms of the Trust require that the income (i.e. deposit interest and ground rents) can be used for Church repairs.

Mission Fund - this fund receives a tithe of 12.5% of voluntary income (excluding Gift Aid tax recovery) together with gifts for specified mission beneficiaries. The detailed allocation of the total of non-specified gifts is recommended by the Mission Support Committee and approved by the PCC.

Community Fund - Funds received to meet specific needs of those who our community pastor is supporting.

CAP centre fund - This restricted fund is to support the operation of the Salisbury CAP Debt Centre which is hosted by St Paul's on behalf of churches across Salisbury. All donations to the centre are maintained within this fund which is used to cover staff costs and operational expenses.

Building fund - This fund was established to support the church's buildings.

Safe Haven Fund - This fund was established to support the church's work with those who have suffered from abuse or traumatic experiences.

Grants for Specific Purposes - This fund is used to ensure that money received as grants for specified purposes in one financial year and not expended until the following year are kept separately from Church's general funds.

Youth Overseas Mission - This fund contains funds raised to support Youth overseas mission that was not expended on the expedition to Goa. They will be retained in a restricted fund to support a planned future expedition.

ST PAUL'S CHURCH SALISBURY

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 January 2019	Income	Expenditure	Transfers	Balance at 31 December 2019
	£	£	£		£
Unrestricted funds					
General Funds - all funds	576,423	542,599	(510,474)	(40,618)	567,930
Endowment funds					
Endowment funds	3,882	-	-	(3,000)	882
Restricted funds					
Mission Fund	11,878	755	(49,804)	43,618	6,447
Community Fund	878	-	-	-	878
CAP Centre Fund	38,302	26,140	(37,464)	-	26,978
Building Project (ETT)	6,631	3,325	-	-	9,956
Safe Haven Fund	7,196	8,540	(7,658)	-	8,078
Grants for specific purposes	6,000	4,246	(7,887)	-	2,359
Youth Overseas Mission	1,977	2,546	(2,858)	-	1,665
	72,862	45,552	(105,671)	43,618	56,361
Total of funds	653,167	588,151	(616,145)	-	625,173

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Unrestricted Funds 2020	Restricted funds 2020	Endowment funds 2020	Total funds 2020
	£	£		£
Tangible fixed assets	563,826	-	-	563,826
Current assets	105,271	83,359	882	189,512
Creditors due within one year	(20,650)	-	-	(20,650)
Creditors due in more than one year	(75,164)	-	-	(75,164)
	573,283	83,359	882	657,524

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	Unrestricted Funds 2019	Restricted funds 2019	Endowment funds 2019	Total funds 2019
	£	£		£
Tangible fixed assets	580,218	-	-	580,218
Current assets	94,806	56,361	882	152,049
Creditors due within one year	(26,650)	-	-	(26,650)
Creditors due in more than one year	(80,444)	-	-	(80,444)
Difference				-
	567,930	56,361	882	625,173

ST PAUL'S CHURCH SALISBURY

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

19. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW OPERATING ACTIVITIES

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	2020	2019
	£	£
Net (expenditure)/income for the year (as per Statement of Financial Activities)	32,351	(27,994)
Adjustment for :		
Depreciation charges	20,686	22,299
Interest	(384)	(572)
(Increase)/decrease in stocks	(114)	114
(Increase)/decrease in debtors	1,154	(2,207)
Increase/(decrease) in creditors	(11,280)	(10,123)
Net cash provided by operating activities	42,413	(18,483)

20. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2020	2019
	£	£
Cash in hand	179,401	140,898
Total	179,401	140,898

21. RELATED PARTY TRANSACTIONS

Two trustees and one connected person receive remuneration from the PCC as authorised by S3(1) of the Parochial Church Councils (Powers) Measure 1856. The total payments made to related parties was £48,308 during the year and none was outstanding at the year end.

Nicholas Baker was an ex-officio member of the PCC as a member of the Salisbury diocesan synod. He was remunerated only for his work as Director of Operations.

Rev. Alistair Etheridge is an ex-officio member of the PCC as a member of the clergy licensed to the parish. He is remunerated only for his work as Youth Pastor.

Mrs Kim Ryalls is the wife of Rev Craig Ryalls (an ex-officio member of the PCC as a member of the clergy licensed to the parish). She is employed as part-time manager of SP2 Cafe and Community Centre

No trustee received remuneration or expenses for their work as trustees.