



**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**

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## **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 11<sup>th</sup> 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 10<sup>th</sup> 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](http://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

x 

x

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## ST PAUL'S CHURCH SALISBURY

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

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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

	Note	Unrestricted Funds 2022	Restricted funds 2022	Endowment funds 2022	Total funds 2022	Unrestricted Funds 2021	Restricted funds 2021	Endowment funds 2021	Total funds 2021
		£	£	£	£	£	£	£	£
<b>INCOME AND ENDOWMENTS FROM:</b>									
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
<b>TOTAL INCOME AND ENDOWMENTS</b>		<b>477,500</b>	<b>49,106</b>	<b>-</b>	<b>526,606</b>	<b>467,180</b>	<b>49,188</b>	<b>-</b>	<b>516,368</b>
<b>EXPENDITURE ON :</b>									
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
<b>TOTAL EXPENDITURE</b>		<b>443,394</b>	<b>55,580</b>	<b>-</b>	<b>498,974</b>	<b>465,089</b>	<b>38,854</b>	<b>-</b>	<b>503,943</b>
<b>NET INCOME/ (EXPENDITURE) BEFORE TRANSFERS</b>		<b>34,106</b>	<b>(6,474)</b>	<b>-</b>	<b>27,632</b>	<b>2,091</b>	<b>10,334</b>	<b>-</b>	<b>12,425</b>
Transfers between Funds		5,068	(5,068)	-	-	35,615	(34,733)	(882)	-
<b>NET INCOME/ (EXPENDITURE) BEFORE GAINS AND LOSSES</b>		<b>39,174</b>	<b>(11,542)</b>	<b>-</b>	<b>27,632</b>	<b>37,706</b>	<b>(24,399)</b>	<b>(882)</b>	<b>12,425</b>
<b>NET MOVEMENT IN FUNDS</b>		<b>39,174</b>	<b>(11,542)</b>	<b>-</b>	<b>27,632</b>	<b>37,706</b>	<b>(24,399)</b>	<b>(882)</b>	<b>12,425</b>
<b>RECONCILIATION OF FUNDS:</b>									
Total funds brought forward (Note 17)		610,989	58,960	-	669,949	573,283	83,539	882	657,704
<b>TOTAL FUNDS CARRIED FORWARD (NOTE 17)</b>		<b>650,163</b>	<b>47,418</b>	<b>-</b>	<b>697,581</b>	<b>610,989</b>	<b>58,960</b>	<b>-</b>	<b>669,949</b>

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 £	£
<b>FIXED ASSETS</b>					
Tangible assets	12		540,406		550,171
<b>CURRENT ASSETS</b>					
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	
<b>CREDITORS: amounts falling due within one year</b>					
	15	<u>(34,569)</u>		<u>(22,387)</u>	
<b>NET CURRENT ASSETS</b>					
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>211,189</u>		<u>184,352</u>
			751,595		734,523
<b>CREDITORS: amounts falling due after more than one year</b>					
	16		(54,014)		(64,574)
<b>NET ASSETS</b>					
			<u>697,581</u>		<u>669,949</u>
<b>CHARITY FUNDS</b>					
Restricted funds	17		47,418		58,960
Unrestricted funds	17		650,163		610,989
<b>TOTAL FUNDS</b>					
			<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 £
<b>Cash flows from operating activities</b>			
Net cash provided by operating activities	19	38,241	25,859
<b>Cash flows from investing activities:</b>			
Interest		1,379	57
Purchase of tangible fixed assets		(1,312)	(7,428)
<b>Net cash used in investing activities</b>		<u>38,308</u>	<u>18,488</u>
<b>Change in cash and cash equivalents in the year</b>		<b>38,308</b>	<b>18,488</b>
Cash and cash equivalents brought forward		197,889	179,401
<b>Cash and cash equivalents carried forward</b>	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

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**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

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**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
	<b>443,394</b>	<b>55,580</b>	<b>498,974</b>	<b>465,089</b>	<b>38,854</b>	<b>503,943</b>

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	-	-	-
	<b>358,846</b>	<b>55,580</b>	<b>414,426</b>	<b>388,041</b>	<b>35,234</b>	<b>423,275</b>

	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
	<b>41,438</b>	<b>-</b>	<b>41,438</b>	<b>48,089</b>	<b>3,620</b>	<b>51,709</b>

9. NET INCOME/(EXPENDITURE)

This is stated after charging:

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

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	<b>2,474</b>	<b>6,294</b>
Total	<b>223,800</b>	<b>239,847</b>

(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
	£	£	£	£	£	£
<b>Cost</b>						
At 1 January 2022	525,000	1,000	165,160	58,345	42,581	792,086
Additions	-	-	-	1,312	-	1,312
<b>At 31 December 2022</b>	<b>525,000</b>	<b>1,000</b>	<b>165,160</b>	<b>59,657</b>	<b>42,581</b>	<b>793,398</b>
<b>Depreciation</b>						
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
<b>At 31 December 2022</b>	<b>-</b>	<b>800</b>	<b>159,939</b>	<b>56,758</b>	<b>35,495</b>	<b>252,992</b>
<b>Net book value</b>						
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
	£	£	£	£	£	£
<b>Unrestricted funds</b>						
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
<b>Restricted funds</b>						
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
<b>Total of funds</b>	<b>669,949</b>	<b>526,606</b>	<b>(498,974)</b>	<b>-</b>	<b>27,632</b>	<b>697,581</b>

**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
	£	£	£	£	£	£
<b>Unrestricted funds</b>						
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
<b>Endowment funds</b>						
Endowment funds	882	-	-	(882)	(882)	-
<b>Restricted funds</b>						
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
<b>Total of funds</b>	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.