

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

CONTENTS

	Page
Trustees' report	1 to 18
Independent examiner's report	19
Statement of financial activities	20
Balance sheet	21
Statement of cash flows	22
Notes to the financial statements	23 to 31

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

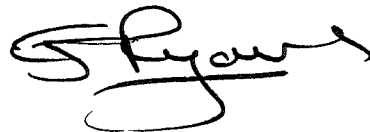
Anthony Collins LLP, 134 Edmund Street, Birmingham, B3 2ES

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:

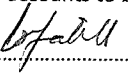
- examine the accounts under section 145 of the Charities Act 2011,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act 2011, and
- to state whether particular matters have come to my attention.

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.

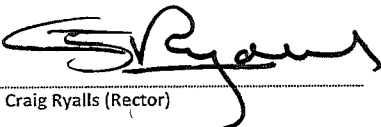
The notes on pages 23 to 31 form part of these financial statements.

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	(1,242)	38,241

21. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2023	2022
	£	£
Cash in hand	235,220	236,197
Total	235,220	236,197

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.