



**St Paul's**  
Salisbury

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

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

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# ST PAUL'S CHURCH SALISBURY

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## CONTENTS

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### Page

<b>Trustees' report</b>	<b>1 to 21</b>
<b>Independent examiner's report</b>	<b>22</b>
<b>Statement of financial activities</b>	<b>23</b>
<b>Balance sheet</b>	<b>24</b>
<b>Statement of cash flows</b>	<b>25</b>
<b>Notes to the financial statements</b>	<b>26 to 34</b>

# St Paul's Annual Church Report

*For the year January-December 2024*

*Registered charity number: 1132168*

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

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

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

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

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

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

## a) Adult Discipleship

### SUNDAY SERVICES

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

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

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

### ADVENT AND CHRISTMAS CELEBRATIONS

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

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

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

## LIFE GROUPS

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

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

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

## DISCOVERING FAITH COURSES

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

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

## b) Children's Work

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

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

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

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

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

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

## Mid-week Clubs

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

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

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

### ARK: TODDLER AND PARENT/CARER GROUP.

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

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

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

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

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

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

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

### c) Youth Work

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

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



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

## d) Community Work

### HOPE CENTRE AND CITY OUTREACH

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

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

## CITY EXCHANGE

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

## SALISBURY CAP DEBT CENTRE

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

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

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

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

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

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

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

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

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

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

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

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

### **MONEY COACHING COURSE**

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

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

### **CAP JOB CLUB**

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

### **e) St Pauls Mission Support Committee (MSC)**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## f) Safeguarding

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

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

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

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

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

## g) Staffing

There were several changes in the staff team during 2024.

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

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

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

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

## h) Planned Upgrades for IT Systems

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

## i) New Website Project

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

# 2. Financial Review

## a. Overview

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



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

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

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

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

## **b. Reserves Policy**

In establishing a Reserves Policy, the PCC agreed that:

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

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

## **c. The Future**

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

### 3. Structure, Governance and Management

#### a. Structure and Governance

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

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

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

#### b. Management and Staffing

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

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

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

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

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

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

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

## Reference and Administrative Details

### a. Name and registration number

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

The charity's registration number is: 1132168

### b. Registered Office

St Paul's Church

Fisherton Street

Salisbury

SP2 7QW

Telephone: 01722 334005

Website: [www.stpaulssalisbury.org](http://www.stpaulssalisbury.org)

## c. Trustees

Clergy: Rev. Canon Craig Ryalls (Rector).

Churchwardens: Andy Ferguson and Kate Nash

Members of General Synod: Andrew Farley

Members of Diocesan Synod: Richard Chitty

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

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

Co-opted members: Matt Harrison

## d. Office Holders

Treasurer- Mike Smith; PCC Secretary - Hannah Williams.

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

## e. Standing Committee of the PCC

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

Clergy: Rev. Canon Craig Ryalls,

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

## f. The Electoral Roll

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

## g. Risk Management Statement

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

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

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

## h. Statement of Responsibilities of Members of the PCC

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

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

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

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

## j. Bankers

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

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

## k. Solicitors

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

## i. Independent Examiners

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

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

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

Date : 29 April 2025

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## ST PAUL'S CHURCH SALISBURY

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

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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 2024 which are set out on pages 1 to 34.

Respective responsibilities :

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to:

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

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair" view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention, which gives me reasonable cause to believe that in, any material respect, the requirements to keep accounting records in accordance with section 130 of the Charities Act; and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



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

Date : 29/04/2025



ST PAUL'S CHURCH SALISBURY

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

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

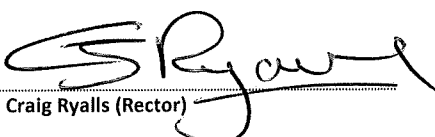
The notes on pages 26 to 34 form part of these financial statements.

ST PAUL'S CHURCH SALISBURY

BALANCE SHEET  
AS AT 31 DECEMBER 2024

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

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

  
Rev. Craig Ryalls (Rector)

29 / 04 / 25

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

ST PAUL'S CHURCH SALISBURY

STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31 DECEMBER 2024

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

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

NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024

---

**1. ACCOUNTING POLICIES**

**1.1 Basis of preparation of financial statements**

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

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

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

The accounts are shown in Pounds Sterling

**1.2 Income**

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

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

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

Government grants are recognised when received.

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

**1.3 Expenditure**

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

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

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

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

**1.4 Tangible fixed assets and depreciation**

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

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

Fixtures and fittings - 20% straight line

General equipment - 20% straight line

Computer equipment - 33% straight line

Car park improvements - 10% straight line

**1.5 Interest receivable**

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

NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024

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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 2024

2. INCOME FROM DONATIONS, LEGACIES AND GRANTS

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

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

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

4. LETTINGS INCOME

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

5. INVESTMENT INCOME

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

6. OTHER INCOME

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

ST PAUL'S CHURCH SALISBURY

NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024

7. ANALYSIS OF EXPENDITURE

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

8. CHURCH COSTS

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

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

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

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

ST PAUL'S CHURCH SALISBURY

NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024

9. ALL MISSION GIVING AND GRANTS - EXPENDITURE

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

10. NET INCOME/(EXPENDITURE)

This is stated after charging:

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

11. INDEPENDENT EXAMINER'S REMUNERATION

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

12. Analysis of staff costs

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

Average staff numbers 9 (2023:10)

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

The above includes staff costs across all funds



ST PAUL'S CHURCH SALISBURY

NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024

13. TANGIBLE FIXED ASSETS

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

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

14. DEBTORS

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

15. CREDITORS: Amounts falling due within one year

	2024 £	2023 £
Other loans	10,560	10,560
Other creditors	18,215	18,371
	<b>28,775</b>	<b>28,931</b>

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

16. CREDITORS : Amounts falling after more than one year

	2024 £	2023 £
Other loans	32,894	43,454
	<b>32,894</b>	<b>43,454</b>

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

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

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

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

**Fund details**

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

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

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

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

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

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

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

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

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

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

**Restricted funds**

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

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

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

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

## ST PAUL'S CHURCH SALISBURY

NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024

## STATEMENT OF FUNDS - PRIOR YEAR

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

## 18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

## ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

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

## ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

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

ST PAUL'S CHURCH SALISBURY

NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024

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

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

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

20. ANALYSIS OF CASH AND CASH EQUIVALENTS

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

21. RELATED PARTY TRANSACTIONS

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

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