

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST THOMAS AND ST EDMUND SALISBURY

England & Wales · Charity number 1133882

Details

Other names	ST THOMAS AND ST EDMUND PCC SALISBURY
Status	Registered
Legal form	Previously excepted
Registered	2010-01-28
Register	View on the Charity Commission register

Contact

Address	St. Thomas's House St. Thomas's Square Salisbury SP1 1BA
Phone	01722322537
Email	office@stthomassalisbury.co.uk
Website	www.stthomassalisbury.co.uk

Activities

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

Activities: Public worship open to all, sacred space for personal prayer and contemplation. Pastoral work. Teaching of Christianity. We are increasing our involvement with businesses, the community and supporting young families. We support other charities. The maintenance of our mediaeval church visited by many as one of Salisbury's icon buildings including the organ that King George III gave to Salisbury.

Classification

- **How:** Makes Grants To Individuals, Provides Other Finance, Provides Buildings/facilities/open Space, Provides Services, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, Religious Activities, Arts/culture/heritage/science, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

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

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£700,853	£404,861	£1,022,595	4
2023-12-31	£280,918	£379,133	-	-
2022-12-31	£293,892	£283,686	-	-
2021-12-31	£292,237	£261,195	-	-
2020-12-31	£326,475	£462,097	-	-

Trustees

Name	Role	Appointed
Clare Tawney		2021-05-23
David Bartlett		2025-05-18
Dr Michael Humphreys		2015-05-28
Elizabeth Amanda Chettleburgh		2013-10-09
Gillian Clark		2023-05-14
Jill Britton		2025-05-18
John Kenneth Elliott Broadley		2022-05-08
Kenneth Anthony Edwards		2023-05-14
Linda Emily Salter		2024-05-19
Murray Wildman		2025-05-18
Pamela Rea		2023-05-14
Ruth Barlow		2023-05-14
Sarah Ashcroft		2025-05-18
Wendy Oliver		
Zoe Ashcroft		2025-05-18

Accounts



THE PAROCHIAL CHURCH COUNCIL OF THE PARISH OF SALISBURY
ST THOMAS AND ST EDMUND
REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31st DECEMBER 2024

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**THE PAROCHIAL CHURCH COUNCIL OF THE PARISH OF SALISBURY
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Administrative Information

St Thomas's Church is situated in St Thomas's Square, Salisbury and the parish is part of the Salisbury Deanery in the Diocese of Salisbury. The address for correspondence is The Parish Office, St Thomas's House, St Thomas's Square, Salisbury SP1 1BA.

PCC members who have served from 1 January 2024 until the date this report was approved are:

Rector: Chairman	The Rev'd Canon Kelvin Inglis	Chairman Appointed 17.7.17
Associate Priest	The Rev'd Selina Deacon	
Curate	The Rev'd Ali Alexander	Resigned 7.4.24
Church Wardens:	Brenda Whitehead	Appointed 14.5.23 retired at APCM 19.5.24
	Peter Horwood	Appointed 14.5.23, previously on PCC
	Dr Michael Humphreys	Appointed as Churchwarden at APCM 19.5.24
Deputy Churchwarden	Ann Horwood	Member of PCC and deputy churchwarden since 14.5.23
	Peter Heier	Retired as member of PCC at APCM 19.5.24 and deputy churchwarden since 14.5.23, previously Deanery Synod rep
Deanery Synod	Bobbie Chettleburgh	Appointed to PCC 7.5.17 Deputy Chair of PCC – 2021 previously Deanery Synod rep
	Ken Edwards	Appointed 14.5.23
	Ruth Barlow	Appointed 14.5.23
	Peter Hime	Elected 8.5.22 – resigned 25.2.23- elected 14.5.23 retired due to ill health June 2024
	Sara Whitmarsh	Appointed 14.5.23
Elected Members:	John Broadley	Elected 8.5.22
	Linda Salter	Elected 19.5.24
	Jill Clark	Elected 14.5.23
	Clare Tawney	Co opted at May 2024 APCM
	Richard Laughton	Elected May 2021 - retired at APCM 19.5.24
	Pam Rea	Elected 14.5.23
	Wendy Oliver	Treasurer
PCC Secretary	Shirley Ledingham	Elected at APCM 2020 now non-voting
Parish Manager	Meryl Browning	Non-voting

The Salisbury Diocesan Board of Finance is custodian trustee of the PCC.

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The bankers are: The Royal Bank of Scotland, Salisbury and the Central Board of Finance of the Church of England, London. The independent examiner is Mrs N A Halls of Fletcher & Partners, Chartered Accountants, Salisbury.

Day-to-day management of PCC business is the responsibility of the Rector (The Reverend Kelvin Inglis), Churchwardens (Dr Michael Humphreys and Peter Horwood as members of the PCC and the Parish Manager Mrs M Browning.

Structure, Governance and Management

The PCC is a body corporate established by the Church of England and operates under the Parochial Church Council (Powers) Measure 1956. The PCC is a registered charity number 1133882.

The Salisbury St Thomas and St Edmund Charities, which distribute the donations from The John Fricker Charity and administer the Richard Earlsman charities, are treated as being independent and not part of the PCC accounts.

The method of appointment of PCC members is governed by and set out in the Church Representation Rules 2020. All eligible members of the congregation are encouraged to register on the Church Electoral Roll and stand for election to the PCC. Training is provided from diocesan resources for new office holders.

The work of the PCC is supported by nine sub-committees that report to the PCC and make recommendations as appropriate. The Rector is an ex-officio member of all committees. Membership of sub-committees, other than the Standing Committee (the only sub-committee required by Church Representation Rules) may be drawn from the PCC and others on the Church Electoral Roll.

- **Standing Committee** provides oversight and transacts the day-to-day business of the PCC between its meetings, subject to any directions given by the PCC. Its membership consists of the Rector, Vice-Chairman, Churchwardens, Deputy Churchwardens, Parish Manager, PCC Secretary, licensed clergy and Treasurer. Standing Committee meets fortnightly.
- **Exploring Discipleship Team – previously Adult Christian Education Team** - promotes life-long Christian learning amongst adults.
- **Children and Young People Team** –coordinate worship for children and young people
- **Churchwarden Team** – assists and supports the Church wardens
- **Community Activities** – currently inactive
- **Fabric Committee** - responsible for the internal and external fabric and fittings of the church and churchyard
- **Finance Team** - monitors budgeting, cash flow and stewardship and prepares the Annual Report & Accounts
- **Pastoral/Ministry** - facilitates the pastoral work of the parish using LPAs
- **Staffing Team** has been established to manage the HR requirements of the Parish and includes the Safeguarding Officer in accordance with Diocesan guidelines.
- **Fundraising and Events** – facilitates and supports events and activities
- **The Charities Sub Group, The Community Sub Group no longer meet but The Communications Sub Group continues**– Undertaking specific relevant projects and providing reports and proposals to the PCC as required
- **Net Zero Carbon Group** – Drives and promotes change to meet the 2030 commitment to Zero Carbon Requirements – no longer active

The potential major risks to which the PCC is exposed include financial, security of assets and failure to meet statutory and legal requirements.

Aim and Purpose

The primary object of the PCC is to co-operate with the Rector in promoting in the parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

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Objectives and Activities for the public benefit

The PCC is committed to enabling as many people as possible to worship at our church and to become part of our parish community at St. Thomas & St Edmund. The PCC maintains an overview of worship throughout the parish. Our services and worship put faith into practice through prayer and scripture, music and sacrament.

When planning our activities for the year, we have considered the Charity Commission's guidance on public benefit and, in particular, the supplementary guidance on charities for the advancement of religion. In particular, we try to enable ordinary people to live out their faith as part of our parish community through:

- Worship and prayer; learning about the Gospel; and developing their knowledge and trust in Jesus.
- Provision of pastoral care for people living in the parish.
- Missionary and outreach work.

To facilitate this work it is important that we maintain the fabric of the Church of St. Thomas and St Thomas's House.

The trustees confirm that they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers or duties.

Review of Achievements and Performance in the year

At the 2025 APCM there were 187 names on the Church Electoral Roll (259 in 2024), of whom 128 lived outside the parish.

A normal year at St Thomas's involves a huge amount of activity and many thousands of visitors entering the church. This year has been no exception and the events, both our own and those from hirers of our building as a venue, have taken full advantage of the flexibilities now open to us.

A thanksgiving service was held at the beginning of the year for the late John Blake. His legacy to St Thomas's has enabled yet more improvement and enhancement to the building. There were many and varied activities through the year.

Among the striking concerts was the Festival of Choirs in aid of Cancer Research UK. In March Lumos Live performed ABBA by candlelight on Easter Eve, the Gloucestershire Police male voice choir sang and the Fort Bend Honors Orchestra from Texas paid a visit. A concert by the London Film Music Orchestra in the autumn could be heard well beyond the walls of the church. Nearly all the local ensembles and choirs performed at St Thomas's at some point in the year.

A high point of the year was Night of Music 3 in September which brought together many local musicians for a fine evening of entertainment. Among speakers during the year was the Dean, Nick Papadopoulos, sharing reflections on his time in East Jerusalem and the West Bank. The RSCM annual meeting brought John Bell to St Thomas's for a lecture interspersed with impromptu sing-alongs.

Other events that brought people into the church were two Local Makers Fairs, the visitation service for churchwardens from a wide area, and a service in celebration of the Street Pastors. Hadrian Cook and Chris Daniell gave a series of talks on local history that demonstrated what an extraordinary city this is; dozens turning out, for instance, to learn about Landscape change in Britford & East Harnham.

A happy event in June was a 'Rectory wedding': the marriage of Mim Inglis to Ben Cruise. Many members of the congregation joined the young couple to celebrate.

The civic role of the church continued with the regular ceremonies for Charter Sunday, Mayor Making (at which the Rector was appointed Mayor's Chaplain) and Remembrance Sunday. In addition, D-Day 80 was marked with ceremonies at the Guildhall and bellringing. The church hosted a General Election hustings event chaired by Elinor Goodman which drew national headlines.

St Thomas's continues to demonstrate that it serves people of all ages. The coffee mornings on Tuesday and Saturdays continue to be very popular. Jill Bushnell stepped down as leader of the Tuesday mornings after many years and received the grateful thanks of the people of the church and our visitors. Monthly services are held in

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three sheltered accommodation complexes. Many local children visit the church with their schools during the year, particularly during the Christmas Tree Festival.

The activity of the church continues to be undergirded with prayer and spirituality, through groups meeting during the week under the oversight of the Exploring Discipleship Team. A second quiet day was held at Dinton in September.

The Redevelopment Project Team, led by John Foster, brought around ten years' work to a close during the year. The installation of the font and redevelopment of the south west corner completed the vision for a church reordered for comfort, capacity, flexibility and beauty. The Bishop of Salisbury visited in July to bless the font. From time to time, St Thomas's hosts visits from other churches that wish to see and be inspired by what we have accomplished. The electrification of the west doors has greatly enhanced our accessibility and our cashless giving systems make it easy for visitors to make donations.

A caretaker, Neil Tonge, was appointed during the year and is gradually developing his role. The latest priest to undertake their curacy in St Thomas's, Ali Alexander, visited South Sudan early in the year, and then left us with a final farewell on Easter Day. Many of our people joined her on her induction as Vicar of Maybush in Southampton, a sign of the love and respect which she earned during her time with us.

Finally, it is good to report that our congregations are growing, that young families are being drawn to our main service each week, and that new lay ministries are developing. In particular Terry Stanfield was licensed as a lay minister to serve alongside our team of clergy and lay ministers.

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Financial Review – 2024

The PCC's total income was £700,853 compared with £280,918 in 2023. Total expenditure amounted to £404,861 (2023: £379,133). There was therefore a net overall surplus of £295,992, before changes in the value of investments. This can be analysed as a deficit of £343 in the Restricted Funds and a surplus of £296,335 in Unrestricted Funds. The value of unrestricted fund investments increased by £514 during the year. Over the year, therefore, the PCC's resources increased by a total of £296,506

The total funds at the year-end amounted to £1,022,595. £41,461 of assets were held for restricted purposes, leaving £981,134 for general purposes, of which £261,263 is represented by St Thomas's House and £138,230 by other fixed assets, and therefore the free reserves of the PCC are £581,641 (2023 £258,189).

The total income of the Guild of St Thomas and St Edmund, a subsidiary of the PCC, for the year to 31 December 2024 was £15,094. The expenditure, including grants made to the PCC, amounted to £70,077. The deficit for the year was therefore £54,983. The total net assets of the subsidiary at 31 December 2024 were £17,988. The total gross income of the charity and its subsidiary was below the statutory threshold for preparing consolidated accounts, no consolidated accounts were therefore prepared. The grants received from the subsidiary were included in PCC's income for the year.

Reserves Policy

It is the PCC policy to maintain a balance of funds sufficient to ensure its ability to maintain expenditure at the current levels for a minimum of six months and use the balance of any funds held to finance repairs and improvements to the church, its properties and other assets in a way that will enhance the work of the church.

Volunteers

We would like to thank all the volunteers who work so hard to make our church the lively and vibrant community it is.

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Statement of PCC responsibilities

Charity law requires the members of the PCC (Trustees) to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the PCC and of the surplus or deficit of the PCC for that period.

In preparing these accounts, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Make judgments and estimates that are reasonable and prudent.
- Follow applicable accounting standards, subject to any material departures disclosed and explained in the accounts
- Prepare the accounts on the going concern basis unless it is inappropriate to presume that the PCC will continue to operate

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the PCC and enable them to ensure that the accounts comply with the provisions of the Charities Act 2011 and the Church Accounting Regulations 2006. They are also responsible for safeguarding the assets of the PCC and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the PCC: Kelvin Inglis
Rector and Chairman of the PCC

Signed on behalf of the PCC: Wendy Oliver
Treasurer

Approved by the PCC on 7th May 2025

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**INDEPENDENT EXAMINER'S REPORT TO THE PAROCHIAL CHURCH COUNCIL OF THE
PARISH OF SALISBURY ST THOMAS AND ST EDMUND**

I report to the trustees on my examination of the financial statements of the Salisbury St Thomas and St Edmund PCC (the charity) for the year ended 31 December 2024, which are set out on pages 7 to 19.

Responsibilities and basis of report

As trustees of the charity, and members of the PCC, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act, and in carrying out my examination I have followed all the applicable Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

The PCC's gross income exceeded £250,000 and I confirm that I am qualified to undertake the examination by being a member of the Institute of Chartered Accountants in England and Wales.

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

- (1) accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- (2) the financial statements do not accord with those records; or
- (3) the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a "true and fair view" which is not a matter considered as part of an independent examination.

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

Signed: Nicola A Halls FCA

Name: Nicola A Halls FCA
Fletcher & Partners
Crown Chambers
Bridge Street
Salisbury
SP1 2LZ

Date: 9th May 2025

THE PAROCHIAL CHURCH COUNCIL OF THE PARISH OF
SALISBURY ST THOMAS AND ST EDMUND
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024

		Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
		£	£	£	£
INCOME					
Voluntary income	Note 3	510,147	110,738	620,885	224,341
Church activities	Note 4	8,544	-	8,544	5,947
Activities for generating funds	Note 5	58,124	2,296	60,420	43,431
Income from investments	Note 6	10,383	21	10,404	6,499
Other income	Note 7	600	-	600	700
Total income		587,798	113,055	700,853	280,918
EXPENDITURE					
Church activities	Note 8	279,640	112,281	391,921	365,885
Raising funds	Note 8	11,823	1,117	12,940	13,248
Other expenditure				-	-
Total expenditure		291,463	113,398	404,861	379,133
Net gains/(losses) on investments	Note 17	514	-	514	1,948
NET INCOME/(EXPENDITURE)		296,849	(343)	296,506	(96,267)
Transfers between funds	Note 20,21	16,427	(16,427)	-	-
NET MOVEMENT IN FUNDS		313,276	(16,770)	296,506	(96,267)
RECONCILIATION IN FUNDS:					
Total funds brought forward	Note 20,21	667,858	58,231	726,089	822,356
Total funds carried forward	Note 20,21	981,134	41,461	1,022,595	726,089

The notes on pages 10 to 19 form part of these accounts

THE PAROCHIAL CHURCH COUNCIL OF THE PARISH OF
SALISBURY ST THOMAS AND ST EDMUND
BALANCE SHEET
AS AT 31 DECEMBER 2024

		2024		2023
		£	£	£
FIXED ASSETS				
Tangible assets	Note 16		399,493	409,669
Investments	Note 17		22,984	22,470
			422,477	432,139
CURRENT ASSETS				
Stock		1,026		288
Debtors	Note 18	23,068		35,196
Short term deposits		131,983		126,337
Cash at bank and in hand		475,302		146,106
		631,379		307,927
LIABILITIES				
Creditors: Amounts falling due within one year	Note 19	31,261		13,977
NET CURRENT ASSETS			600,118	293,950
TOTAL NET ASSETS			1,022,595	726,089
THE FUNDS OF THE PARISH:				
Restricted funds	Note 20		41,461	58,231
Unrestricted funds				
Designated funds	Note 21	120,000		80,000
General fund	Note 21	861,134		587,858
		981,134		667,858
		1,022,595		726,089

Signed on behalf of the PCC: Rev Kelvin Inglis
Rector and Chairman of the PCC

Signed on behalf of the PCC: Wendy Oliver
Treasurer

Approved by the PCC on 7th May 2025

The notes on pages 10 to 19 form part of these accounts

THE PAROCHIAL CHURCH COUNCIL OF THE PARISH OF
SALISBURY ST THOMAS AND ST EDMUND
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2024

	2024	2023
	£	£
CASH FLOWS FROM OPERATING ACTIVITIES		
Net cash provided by (used in) operating activities	338,118	(98,159)
CASH FLOWS FROM INVESTING ACTIVITIES		
Dividend, interest and rents from investments	10,404	6,499
Purchase of property, plant and equipment	(13,680)	-
Net cash provided by (used in) investing activities	(3,276)	6,499
Change in cash and cash equivalents in the reporting period	334,842	(91,660)
Cash and cash equivalents at the beginning of the reporting period	272,443	364,103
Cash and cash equivalents at the end of the reporting period	607,285	272,443
Reconciliation of net income/(expenditure) to net cash flow from operating activities	2024	2023
	£	£
Net income/(expenditure) for the reporting period (as per statement of financial activities)	296,506	(96,267)
Adjusted for:		
Depreciation charges	23,856	22,487
(Gains)/losses on investments	(514)	(1,948)
Dividend, interest and rents from investments	(10,404)	(6,499)
(Increase)/decrease in stocks	(738)	805
(Increase)/decrease in debtors	12,128	(14,537)
Increase/(decrease) in creditors	17,284	(2,200)
Net cash provided by (used in) operating activities	338,118	(98,159)
Analysis of cash and cash equivalents	2024	2023
	£	£
Short term deposits	131,983	126,337
Cash at bank and in hand	475,302	146,106
Total cash and cash equivalents	607,285	272,443

The notes on pages 10 to 19 form part of these accounts

THE PAROCHIAL CHURCH COUNCIL OF THE PARISH OF
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

I. ACCOUNTING POLICIES

a. Basis of accounting

The accounts 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 include all the funds for which the PCC is legally responsible; moneys whose use is subject to specific trusts are shown as restricted funds.

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006, the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective from 1 January 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The PCC constitutes a public benefit entity as defined by FRS 102. Its governing documents are the Church of England's "Parochial Church Councils (Powers) Measure 1956" and the "Church Representation Rules". The registered office is St Thomas's House, St Thomas's Square, Salisbury SP1 1BA.

The trustees consider that there are no material uncertainties about the PCC's ability to continue as a going concern. The most significant area of judgement that affects items in the accounts is to do with estimating the residual value of St Thomas's House (see note 1f).

b. Fund accounting

Unrestricted funds are general funds that are available for use at the PCC's discretion in furtherance of the objectives of the charity.

Designated funds are generally unrestricted funds set aside at the discretion of the PCC for specific purposes. Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

c. Income

Income is recognised once the PCC has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably. Planned giving, collections and similar donations are recognised when received. Income tax recoverable on Gift Aid donations is recognised when the donation is recognised. Grants are accounted for when the PCC is entitled to the use of the resources, their ultimate receipt is considered probable and the amounts due are reliably quantifiable. Legacies are included when the PCC is advised by the personal representative of an estate, that payment will be made and the amount involved can be quantified. Dividends are accounted for when declared receivable, interest as receivable. Rental income is recognised when earned. The value of any voluntary help is not included in the accounts but is described in the annual report. Donated goods are recognised as income when the charity has entitlement to the items, economic benefits will flow to the charity from them and their fair value can be measured reliably.

d. Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Missionary and charitable giving is accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC. The diocesan parish share expected to be paid over is accounted for when due.

e. Support costs and their allocation

Support costs are those central functions that assist the work of the PCC but do not directly relate to charitable activities. Support costs include office staff and other costs, and governance costs. Governance costs comprise all costs involving the public accountability of the PCC and its compliance with regulation and good practice. Total support costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 12.

f. Tangible fixed assets

Consecrated and benefice property is not included in the accounts in accordance with section 10 (2)(a) and (c) of the Charities Act 2011. Moveable church furnishings held by the rector and churchwardens on special trust for the PCC and which require a faculty for disposal are inalienable property, listed in the church's inventory.

Freehold Properties - St Thomas's House

No depreciation is provided as the estimated residual value of the property is not less than its carrying value and its remaining useful life currently exceeds 50 years. The asset is maintained to a high standard and any repairs are charged to the SOFA.

Other fixtures, fittings, equipment and musical instruments

Equipment used within the church premises is capitalised at cost and depreciated on a straight line basis over between 10 and 30 years. Individual items of equipment with a purchase price of £2,000 or less are written off when the asset is acquired.

g. Fixed asset investments

Investments are stated at market value at 31 December and the gains or losses arising in the year are credited or debited to the funds in which the investments are held. Any gain or loss on revaluation or sale is taken to the Statement of Financial Activities.

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1. ACCOUNTING POLICIES (continued)

h. Debtors

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

i. Creditors

Creditors are recognised where the PCC has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are recognised at their settlement amount after allowing for any trade discounts due.

j. Short term deposits

Include cash held on deposit with the CBF Church of England Funds.

k. Non consolidation of subsidiary

The total gross income of the charity and its subsidiary, The Guild of St Thomas and St Edmund, is below the statutory threshold for preparing consolidated accounts. The PCC has therefore not prepared consolidated accounts. The results and reserves of the subsidiary are disclosed in Note 27.

2. RELATED PARTY TRANSACTIONS AND KEY MANAGEMENT PERSONNEL

In 2024 no trustee was paid any remuneration or received any other benefits from an employment as a trustee (2023 £0). In 2024 two trustees, B Chettleburgh and R Barlow, were paid a total of £8,211 as vergers (2023 - three trustees - £4,983). In 2024 no trustee claimed any trustees' expenses (2023 - £nil). In 2024 the PCC paid £1,155 for expenses of one clergy who was also a trustee K Inglis (2023 - two clergy/trustees - £2,465). The PCC contributed £nil towards study costs of clergy who were also trustees (2023 - two clergy/trustees - £1,200).

In 2024 The Guild of St Thomas and St Edmund (a subsidiary of the PCC) made grants of £67,430 (2023 - £20,618) to the PCC.

The charity considers its key management personnel comprise the Trustees.

3. VOLUNTARY INCOME

	2024	2023
Planned giving	£	£
Gift Aided donations	103,381	102,278
Income Tax recoverable	26,035	25,834
Non Gift Aid donations	9,289	7,586
General Collections at services	4,465	3,726
Specific Collections		
Christmas Tree festival	23,365	23,088
Other specific collections	969	1,805
General Donations	25,557	18,459
Donations through church safes	19,849	16,026
	212,910	198,802
Other income		
Restricted donations	2,207	4,671
Government grants		
Listed Places of Worship Grant Scheme *	25,778	-
Grants received	67,990	20,868
	95,975	25,539
Legacies	312,000	-
TOTAL OF VOLUNTARY INCOME	620,885	224,341

Of the £620,885 received in 2024 (2023: £224,341) £110,738 was restricted funds (2023: £49,945) and £510,147 (2023: £174,396) unrestricted funds.

* The Listed Places of Worship Grant Scheme gives grants that cover the VAT incurred in making repairs to listed buildings in use as places of worship

THE PAROCHIAL CHURCH COUNCIL OF THE PARISH OF
SALISBURY ST THOMAS AND ST EDMUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

4. INCOME FROM CHURCH ACTIVITIES	2024	2023
	£	£
Parochial Fees for baptisms, weddings and funerals	3,622	2,957
St Thomas's House - charity lettings	4,922	2,990
TOTAL OF INCOME FROM CHURCH ACTIVITIES	8,544	5,947

All £8,544 received in 2024 (2023: £5,947) was for unrestricted funds.

5. INCOME FROM ACTIVITIES FOR GENERATING FUNDS	2024	2023
	£	£
Fundraising activities		
Sale of coffee - Tuesday	9,236	8,186
Sale of coffee - Saturday and Sunday	3,938	2,319
Church Hiring	15,810	16,232
Jigsaw sales	584	996
Book sales	1,175	1,143
Other fundraising events	21,238	5,648
	51,981	34,524
St Thomas's House - commercial lettings	8,439	8,907
TOTAL OF INCOME FROM ACTIVITIES FOR GENERATING FUNDS	60,420	43,431

Of the £60,420 received in 2024 (2023: £43,431) £2,294 was for restricted funds (2023: £2,264) and £58,126 (2023: £41,167) unrestricted funds.

6. INCOME FROM INVESTMENTS	2024	2023
	£	£
Dividend Income	624	1,223
Bank and Deposit Interest	9,780	5,276
TOTAL OF INCOME FROM INVESTMENTS	10,404	6,499

Of the £10,404 received in 2024 (2023: £6,499) £21 was restricted funds (2023: £6) and £10,383 (2023: £6,493) unrestricted funds.

7. OTHER INCOME	2024	2023
	£	£
Wayleaves	600	700
TOTAL OF OTHER INCOME	600	700

All £600 received in 2024 (2023: £700) was unrestricted funds.

THE PAROCHIAL CHURCH COUNCIL OF THE PARISH OF
SALISBURY ST THOMAS AND ST EDMUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

8. SUMMARY ANALYSIS OF TOTAL EXPENDITURE

	2024				2023
	Missionary and charitable giving (Note 9) £	Ministry Direct costs (Note 10,11) £	Support costs (Note 12) £	Total costs £	Total costs £
Cost of Church activities	27,757	323,424	40,740	391,921	365,885
Cost of Raising funds	-	8,311	4,629	12,940	13,248
	27,757	331,735	45,369	404,861	379,133

Of the £391,921 expenditure on Church activities in 2024 (2023: £365,885) £112,281 was charged to restricted funds (2023: £22,956) and £279,640 (2023: £342,929) to unrestricted funds.

Of the £12,940 expenditure on Raising funds in 2024 (2023: £13,248) £1,117 was charged to restricted funds (2023: £1,970) and £11,823 (2023: £11,278) to unrestricted funds.

9. ANALYSIS OF MISSIONARY AND CHARITABLE GIVING

Missionary and charitable giving to Institutions

	2024 £	2023 £
Overseas aid		
Diocese of Salisbury South Sudan Link (Episcopal University)	5,000	5,000
	5,000	5,000
National charities and Community Initiatives		
Cancer Research UK	1,000	-
Christian Aid	924	-
	1,924	-
Local charities and Community Initiatives		
Children's Chance	5,000	-
Wiltshire Sight	1,000	-
St Paul's Church - Christians Against Poverty	7,357	-
Morning Star	7,357	-
Alzheimer's Support (Wiltshire)	-	7,000
Salisbury Trust for the Homeless	-	7,000
Salisbury Women's Refuge	-	4,000
St Thomas's Charities	-	4,000
Salisbury Hospice Charity	-	1,000
John McNeill Opportunity Centre	52	514
Wiltshire Wildlife Trust	52	514
Stars Appeal	15	100
	20,833	24,128
TOTAL OF MISSIONARY AND CHARITABLE GIVING	27,757	29,128

No support costs were allocated to Missionary and Charitable giving.

THE PAROCHIAL CHURCH COUNCIL OF THE PARISH OF
SALISBURY ST THOMAS AND ST EDMUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

10. ANALYSIS OF MINISTRY - DIRECT COSTS OF CHURCH ACTIVITIES

	2024	2023
	£	£
Diocesan Share	126,121	122,365
Other costs of Church activities		
Clergy Expenses	1,555	2,465
Upkeep of Church		
Insurance	11,147	10,749
Heat, Light and Water	12,653	20,834
Routine Repairs and Maintenance	13,889	15,275
Architects' Fees	540	-
Re-ordering (including architects' fees)	90,107	4,210
Garden and churchyard maintenance	-	540
	128,336	51,608
Major repairs to Church (including architects' fees)		
West entrance	4,942	3,648
Vestry steps	3,040	-
Boiler	-	59,805
Fire alarm and electrics	-	3,754
	7,982	67,207
Cost of Services and Music		
Organ repairs and tuning	713	372
Piano maintenance and refurbishment	-	1,500
Upkeep of services	2,967	1,321
Bell ringers' general expenses	708	273
Flowers	1,764	2,656
Music and choir	2,215	1,899
Director of Music	3,855	3,702
Organist	4,205	3,986
Choristers	1,799	1,217
Vergers	12,384	9,635
	30,610	26,561
Other costs		
Study and training	348	1,763
Sunday school and young people expenses	67	808
Social activities cost	391	235
Depreciation/Profit/(loss) on disposal of fixed assets	23,521	22,152
Sundry expenses	2,388	977
	26,715	25,935
Property costs re St Thomas's House - charity letting (Note 15)	2,105	1,323
	323,424	297,464

THE PAROCHIAL CHURCH COUNCIL OF THE PARISH OF
SALISBURY ST THOMAS AND ST EDMUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

11. ANALYSIS OF DIRECT COSTS OF RAISING FUNDS

	<u>2024</u>	<u>2023</u>
	£	£
Cost of fundraising activities		
General fundraising costs	3,771	2,707
Christmas tree festival expenses	1,418	2,107
Cost of jigsaws	234	805
	<u>5,423</u>	<u>5,619</u>
Property costs re St Thomas's House - commercial letting (Note 15)	2,888	3,154
	<u>8,311</u>	<u>8,773</u>

12. ALLOCATION OF SUPPORT COSTS

The breakdown of support costs and how these were allocated across activities being supported is shown in the table below.

	<u>Activities</u>	<u>2024</u>	<u>2023</u>
	<u>Church</u>	<u>Activities</u>	
	<u>activities</u>	<u>for Raising</u>	
	£	£	<u>Total</u>
			£
Support costs:			
Office staff costs	29,096	1,531	30,627
Other office costs	6,937	508	7,445
Properties costs re. general office (Note 15)	2,307	190	2,497
Governance costs	2,400	2,400	4,800
	<u>40,740</u>	<u>4,629</u>	<u>45,369</u>
			<u>43,768</u>

Office salaries, Other costs and Properties costs were allocated across activities they support based on staff time. No support costs were allocated to Missionary and Charitable giving. Governance costs were split equally across the activities.

Governance costs breakdown:	<u>2024</u>	<u>2023</u>
	£	£
Independent examiner's fee	1,404	1,363
Other accounting services	3,396	3,293
	<u>4,800</u>	<u>4,656</u>

13. ANALYSIS OF STAFF COSTS

	<u>2024</u>	<u>2023</u>
	£	£
Gross wages and salaries	43,436	38,761
Employer's contribution to defined contribution pension schemes	894	859
	<u>44,330</u>	<u>39,620</u>

Average number of employees 4 4

No employees received employee benefits of more than £60,000 in either 2024 or 2023.

14. INDEPENDENT EXAMINER'S REMUNERATION

Net income/(expenditure) for the year is stated after charging:	<u>2024</u>	<u>2023</u>
	£	£
Independent examiner's remuneration:		
for Independent examination	1,404	1,363
for other services: Accounts preparation	1,956	1,895
Other book-keeping advice/help	1,440	1,398
	<u>4,800</u>	<u>4,656</u>

THE PAROCHIAL CHURCH COUNCIL OF THE PARISH OF
SALISBURY ST THOMAS AND ST EDMUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

15. ANALYSIS OF PROPERTY COSTS OF ST THOMAS'S HOUSE

	<u>2024</u>	<u>2023</u>
	£	£
Property costs of St Thomas's House		
Light, heat and water	2,990	3,514
Insurance	1,470	1,287
Repairs and maintenance	1,829	693
Cleaning	866	886
Depreciation	335	335
	<u>7,490</u>	<u>6,715</u>

St Thomas's House has three main functions. One part of the house is used as a general office, with the remaining part being used for both commercial letting and discounted letting to church groups and other charities. Property costs are split between these functions based on a combination of floor space occupied and income generated adjusted for charity discounts. This breakdown is shown in the table below.

	<u>2024</u>	<u>2023</u>
	£	£
St Thomas's House - charity letting		
£		
St Thomas's House - commercial letting		
£		
General office		
£		
Total of Property costs of St Thomas's House	<u>7,489</u>	<u>6,715</u>

16. TANGIBLE FIXED ASSETS

	<u>St Thomas's House</u>	<u>Fixtures, Fittings and Equipment</u>	<u>Musical Instruments</u>	<u>Total</u>
	£	£	£	£
COST OR VALUATION				
At 1 January 2024	261,263	299,938	19,590	580,791
Additions	-	13,680	-	13,680
At 31 December 2024	<u>261,263</u>	<u>313,618</u>	<u>19,590</u>	<u>594,471</u>
DEPRECIATION				
At 1 January 2024	-	168,882	2,240	171,122
Charge for the Year	-	23,536	320	23,856
At 31 December 2024	<u>-</u>	<u>192,418</u>	<u>2,560</u>	<u>194,978</u>
NET BOOK VALUE				
At 31 December 2024	<u>261,263</u>	<u>121,200</u>	<u>17,030</u>	<u>399,493</u>
At 31 December 2023	<u>261,263</u>	<u>131,056</u>	<u>17,350</u>	<u>409,669</u>

17. INVESTMENTS

The parish held the following investments :-

	<u>2024</u>	<u>2023</u>
	£	£
Central Board of Finance - 994 Investment fund income shares		
Market value as at 1st January 2024	22,470	20,522
Unrealised gain/(loss) on revaluation	514	1,948
Market value as at 31st December 2024	<u>22,984</u>	<u>22,470</u>

The original cost of the investments is not currently known.

THE PAROCHIAL CHURCH COUNCIL OF THE PARISH OF
SALISBURY ST THOMAS AND ST EDMUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

18. DEBTORS

	2024	2023
	£	£
Trade debtors	3,524	2,183
Income Tax refunds due	4,414	7,667
Other debtors	10,487	97
Prepayments and accrued income	4,643	25,249
	<u>23,068</u>	<u>35,196</u>

19. CREDITORS

	2024	2023
	£	£
Trade creditors	8,739	3,157
Accruals and deferred income	17,415	10,281
Other creditors	5,107	539
	<u>31,261</u>	<u>13,977</u>

20. MOVEMENTS ON RESTRICTED FUNDS

Restricted funds are sums that can only be expended for the specific purposes for which they were received.

THIS YEAR

	Balance at 1 January 2024	Income	Expenditure	Transfers between funds	Balance at 31 December 2024
	£	£	£	£	£
Organ fund	4,123	1,960	(713)	-	5,370
Bell Ringers' fund	6,121	1,422	(708)	-	6,835
Property fund	19,976	-	-	-	19,976
Quest 2020	18,162	81,638	(90,107)	(9,693)	-
Christmas tree festival	-	23,366	(15,831)	(7,535)	-
Other funds	9,849	4,669	(6,039)	801	9,280
	<u>£ 58,231</u>	<u>£ 113,055</u>	<u>£ (113,398)</u>	<u>£ (16,427)</u>	<u>£ 41,461</u>

PREVIOUS YEAR

	Balance at 1 January 2023	Income	Expenditure	Transfers between funds	Balance at 31 December 2023
	£	£	£	£	£
Organ fund	2,395	2,100	(372)	-	4,123
Bell Ringers' fund	6,296	1,311	(1,486)	-	6,121
Property fund	19,976	-	-	-	19,976
Quest 2020	(967)	20,618	(4,210)	2,721	18,162
Christmas tree festival	-	23,088	(15,970)	(7,118)	-
Other funds	6,639	5,098	(2,888)	1,000	9,849
	<u>£ 34,339</u>	<u>£ 52,215</u>	<u>£ (24,926)</u>	<u>£ (3,397)</u>	<u>£ 58,231</u>

Property fund - funds received for repairs and improvements to the church and other properties. This Property fund contains remainder of funds from 2009 sale of Hale Hall and St Edmunds House. The funds are held in trust by the Salisbury Diocesan Board of Finance.

Organ fund - funds received towards repairs, improvements and maintenance of the organ.

Quest 2020 fund - funds received towards church repairs and improvements for specific schedule of works.

Christmas tree festival - festival organised annually with beneficiaries including other charities

Other funds - other donations and collections for specified purposes, plus funds held by various organisations linked to St Thomas's including Olive Branch, Flower fund etc.

THE PAROCHIAL CHURCH COUNCIL OF THE PARISH OF
SALISBURY ST THOMAS AND ST EDMUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

21. MOVEMENTS ON UNRESTRICTED FUNDS

Designated funds are sums allocated by the PCC to provide for expected future expenses.

THIS YEAR	Balance at		Gains/(losses)		Transfers	Balance at
	1 January		on investment		between	31 December
	2024	Income	assets	Expenditure	funds	2024
	£	£	£	£	£	£
General fund	587,858	587,798	514	(291,463)	(23,573)	861,134
Designated funds						
Church roof fund	80,000	-	-	-	10,000	90,000
St Thomas's House roof fund	-	-	-	-	30,000	30,000
	<u>667,858</u>	<u>587,798</u>	<u>514</u>	<u>(291,463)</u>	<u>16,427</u>	<u>981,134</u>
PREVIOUS YEAR	Balance at		Gains/(losses)		Transfers	Balance at
	1 January		on investment		between	31 December
	2023	Income	assets	Expenditure	funds	2023
	£	£	£	£	£	£
General fund	716,017	228,703	1,948	(352,207)	(6,603)	587,858
Designated funds						
Church roof fund	70,000	-	-	-	10,000	80,000
Annual giving	2,000	-	-	(2,000)	-	-
	<u>788,017</u>	<u>228,703</u>	<u>1,948</u>	<u>(354,207)</u>	<u>3,397</u>	<u>667,858</u>

Designated Church roof fund - designated to fund future roof repairs which are planned to take place within the next 10 years.

Designated St Thomas's House roof fund - designated to fund future roof repairs which are planned to take place within the next 5 years.

Designated annual giving fund - designated to pay annual giving.

22. DETAILS OF TRANSFERS BETWEEN FUNDS

Collections from the Christmas Tree festival were restricted, two thirds to be donated to two different charities and one third to be retained by the PCC in the General fund. A transfer of £7,534 (2023 £7,118) was therefore made from the Christmas Tree festival fund to the General fund.

A transfer of £13,680 (2023 - £0) was made from Quest 2020 fund to the General fund on delivery of capital assets now forming a part of General fund. A transfer of £3,987 (2023 £2,721) was made from the General fund to the Quest 2020 fund for expenditure not met by other restricted income sources.

A transfer of £800 (2023 £1,000) was made from the General fund to the Flower fund.

An annual transfer of £10,000 (2023 £10,000) was made from the General fund to the Designated Church roof fund.

A transfer of £30,000 (2023 £0) was made from the General fund to the Designated St Thomas's House roof fund.

23. ANALYSIS OF NET ASSETS BETWEEN FUNDS

THIS YEAR	General Fund	Restricted Funds	Total Funds
	£	£	£
Tangible fixed assets	399,493	-	399,493
Investments	22,984	-	22,984
Net current assets/(liabilities)	558,657	41,461	600,118
	<u>981,134</u>	<u>41,461</u>	<u>1,022,595</u>
PREVIOUS YEAR	General Fund	Restricted Funds	Total Funds
	£	£	£
Tangible fixed assets	409,669	-	409,669
Investments	22,470	-	22,470
Net current assets/(liabilities)	235,719	58,231	293,950
	<u>667,858</u>	<u>58,231</u>	<u>726,089</u>

THE PAROCHIAL CHURCH COUNCIL OF THE PARISH OF
SALISBURY ST THOMAS AND ST EDMUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

24. FINANCIAL INSTRUMENTS

	Note	2024 £	2023 £
Financial assets measured at fair value through profit and loss:			
Investments held at fair value	17	22,984	22,470
Income, expenses, gains or losses, including changes in fair value, recognised on:			
Net Gains/(Losses) on Fixed assets measured at fair value	17	514	1,948
Interest on cash deposits	6	9,780	5,276
Income from CBF Church of England Investment Fund	6	624	1,223

25. VOLUNTEERS

The PCC relies on the help of about 140 general volunteers who give their time to St Thomas's in numerous ways - including cleaning, bellringing, helping in various ways during services, helping with children's groups and groups for the elderly, singing in the choir, serving coffee, as PCC members and as Lay Pastoral Assistants. The value of general volunteers' time is not recognised in the accounts.

26. CONTINGENT ASSETS

In 2023, the charity was notified of a residual legacy, which was not recognised as income in 2024 because the estate accounts had not been finalised by the year-end. The value of the legacy, now known, is £33,773.

In 2024, the PCC was notified of a residual legacy, which solicitors estimated to be approximately £395,000. The PCC received £300,000 during the year, leaving an estimated amount of £95,000 yet to be received.

27. SUBSIDIARY UNDERTAKING

The Guild of St Thomas and St Edmund is a charitable company limited by guarantee. (The liability of its members is limited to a sum not exceeding £10, being the amount that each member undertakes to contribute to the assets of The Guild of St Thomas and St Edmund in the event of its being wound up while he, she or it is a member or within one year after he, she or it ceases to be a member.) The Guild of St Thomas and St Edmund is controlled under an agreement by The Parochial Church Council of the Parish of Salisbury St Thomas and St Edmund. The Parochial Church Council of the Parish of Salisbury St Thomas and St Edmund ("parent") is the sole beneficiary of The Guild of St Thomas and St Edmund ("subsidiary"), whose charitable objectives are to preserve and protect for the public benefit the Parish Church of St Thomas and St Edmund in Salisbury and the monuments, fittings, fixture, organ, stained glass, furniture, ornaments and chattels of such church and its churchyard and burial ground. The subsidiary was incorporated on 27 February 2018 (Company number 11227325) and registered with Charity Commission on 8 November 2018 (Charity number 1180618). The total income of the subsidiary for the year to 31 December 2024 was £15,094 (2023: £25,210). The deficit for the year was £54,983 (2023: surplus of £2,939). The net assets at 31 December 2024 were £19,488 (31 December 2023: £72,971).

THE PAROCHIAL CHURCH COUNCIL OF THE PARISH OF
SALISBURY ST THOMAS AND ST EDMUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

FUNDS RECEIVED AS AGENT

DONATIONS AND DISTRIBUTIONS - FROM SPECIAL COLLECTIONS

	Amount received		Amount paid		Balance held at 31 December	
	2024	2023	2024	2023	2024	2023
	£	£	£	£	£	£
Christian Aid	-	556	-	(556)	-	-
Samara's Aid Appeal	-	70	-	(70)	-	-
Salisbury Mayor Appeal	234	697	(234)	(697)	-	-
Alabare	-	35	-	(35)	-	-
Sudan - Curate's trip	1,444	962	(1,519)	(887)	-	75
Children's Chance	-	-	-	(124)	-	-
ECSSSUP	87	-	(87)	-	-	-
Salisbury Foodbank	-	-	-	(1,121)	-	-
Orchestras for All	2,062	-	-	(266)	2,062	-
The Children's Society	179	276	-	(735)	179	-
Send A Cow	-	-	-	-	1	1
Julia's House	14	-	(14)	-	-	-
Wiltshire and Bath Air Ambulance	1,042	-	-	-	1,042	-
	<u>5,062</u>	<u>2,596</u>	<u>(1,854)</u>	<u>(4,491)</u>	<u>3,284</u>	<u>76</u>

These monies have been collected as part of the PCC's activities on behalf of the above charities but form no part of the accounts.

Accounts



THE PAROCHIAL CHURCH COUNCIL OF THE PARISH OF SALISBURY
ST THOMAS AND ST EDMUND
REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31st DECEMBER 2022

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9	Balance Sheet
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**THE PAROCHIAL CHURCH COUNCIL OF THE PARISH OF SALISBURY
ST THOMAS AND ST EDMUND
ANNUAL REPORT
FOR THE YEAR ENDED 31st DECEMBER 2022**

Administrative Information

St Thomas's Church is situated in St Thomas's Square, Salisbury and the parish is part of the Salisbury Deanery in the Diocese of Salisbury. The address for correspondence is The Parish Office, St Thomas's House, St Thomas's Square, Salisbury SP1 1BA.

PCC members who have served from 1 January 2022 until the date this report was approved are:

Rector: Chairman	The Rev'd Kelvin Inglis	Chairman Appointed 17.7.17
Associate Priest	The Rev'd Selina Deacon	
	The Rev'd Wendy Cooper	
Curate	The Rev'd Ali Alexander	
Church Wardens:	Michael Humphreys	From 29.4.18- Elected member from April 2015. Resigned as Churchwarden 8.5.22
	Berenice Elliott	From APCM 2020
Deputy Churchwarden	Brian Sharpe	Became Churchwarden at APCM 8.5.2022 after having been co-opted 14.10.21
Deanery Synod and Deputy Chair of the PCC	Bobbie Chettleburgh	Appointed 7.5.17 Deputy Chair of PCC - 2021
	John Broadley	Elected 8.5.22
Deanery Synod	Bertie Ledingham	Appointed July 2019 Elected October 2020
Deanery Synod	Peter Heier	Elected to Deanery Synod at APCM 2020
	Peter Hime	Elected 8.5.22 – resigned 25.2.23
	Peter Horwood	Elected 8.5.22
Deanery Synod	Fiona Hulbert	Elected May 2021
Elected Members:	Fiona Green	From APCM 2020
	Sheila Holt	Elected July 2021 resigned 8.5.22
	Richard Laughton	Elected May 2021
	Robert Lewis	Verger ex-officio from 1.7.17 resigned 17.2.23
	Rosie Norman	From 29.4.18 Co-opted May 2021 resigned 8.5.22
	Wendy Oliver	Treasurer
	Susanne Prance	From April 2019 resigned 8.5.22
	Clare Tawney	Elected June 2021
	Alexander Tetley	From April 2019 resigned 8.5.22
PCC Secretary	Shirley Ledingham	Elected at APCM 2020

The Salisbury Diocesan Board of Finance is custodian trustee of the PCC.

**THE PAROCHIAL CHURCH COUNCIL OF THE PARISH OF SALISBURY
ST THOMAS AND ST EDMUND
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The bankers are: The Royal Bank of Scotland, Salisbury and the Central Board of Finance of the Church of England, London. The independent examiner is Mrs N A Halls of Fletcher & Partners, Chartered Accountants, Salisbury.

Day-to-day management of PCC business is the responsibility of the Rector (The Reverend Kelvin Inglis), Churchwardens (Mrs Berenice Elliott throughout, Mr Michael Humphreys until 8.5.22 and Brian Sharpe from 8.5.22) as members of the PCC and the Parish Manager Mrs M Browning.

Structure, Governance and Management

The PCC is a body corporate established by the Church of England and operates under the Parochial Church Council (Powers) Measure 1956. The PCC is a registered charity number 1133882.

The Salisbury St Thomas and St Edmund Charities, which distribute the donations from The John Fricker Charity and administer the Richard Earlsman charities, are treated as being independent and not part of the PCC accounts.

The method of appointment of PCC members is governed by and set out in the Church Representation Rules 2020. All eligible members of the congregation are encouraged to register on the Church Electoral Roll and stand for election to the PCC. Training is provided from diocesan resources for new office holders.

The work of the PCC is supported by thirteen sub-committees that report to the PCC and make recommendations as appropriate. The Rector is an ex-officio member of all committees. Membership of sub-committees, other than the Standing Committee (the only sub-committee required by Church Representation Rules) may be drawn from the PCC and others on the Church Electoral Roll.

- **Standing Committee** provides oversight and transacts the day-to-day business of the PCC between its meetings, subject to any directions given by the PCC. Its membership consists of the Rector, Vice-Chairman, Churchwardens, Deputy Churchwardens, Parish Manager, PCC Secretary, licensed clergy and Treasurer. Standing Committee meets fortnightly.
- **Exploring Discipleship** - promotes life-long Christian learning amongst adults.
- **Children and Young People Team** –coordinate worship for children and young people
- **Churchwarden Team** – assists and supports the Church wardens
- **Community Activities** - promotes social responsibility locally, nationally and internationally
- **Fabric Team** - responsible for the internal and external fabric and fittings of the church and churchyard and of St Thomas's House.
- **Finance Team** - monitors budgeting, cash flow and stewardship and prepares the Annual Report & Accounts
- **Pastoral/Ministry** - facilitates the pastoral work of the parish
- **Staffing Team** has been established to manage the HR requirements of the Parish and includes the Safeguarding Officer in accordance with Diocesan guidelines.
- **Worship Team** - provides a forum for consultation and feedback on matters of liturgy, worship and music.
- **Fundraising and Events** – facilitates and supports events and activities
- **The Charities Sub Group, The Community Sub Group and The Communications Sub Group** – Undertakes specific relevant projects and provide reports and proposals to the PCC as required
- **Net Zero Carbon Group** – Drives and promotes change to meet the 2030 commitment to Zero Carbon Requirements

**THE PAROCHIAL CHURCH COUNCIL OF THE PARISH OF SALISBURY
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The potential major risks to which the PCC is exposed include financial, security of assets and failure to meet statutory and legal requirements.

Aim and Purpose

The primary object of the PCC is to co-operate with the Rector in promoting in the parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

Objectives and Activities for the public benefit

The PCC is committed to enabling as many people as possible to worship at our church and to become part of our parish community at St. Thomas & St Edmund. The PCC maintains an overview of worship throughout the parish. Our services and worship put faith into practice through prayer and scripture, music and sacrament.

When planning our activities for the year, we have considered the Charity Commission's guidance on public benefit and, in particular, the supplementary guidance on charities for the advancement of religion. In particular, we try to enable ordinary people to live out their faith as part of our parish community through:

- Worship and prayer; learning about the Gospel; and developing their knowledge and trust in Jesus.
- Provision of pastoral care for people living in the parish.
- Missionary and outreach work.

To facilitate this work it is important that we maintain the fabric of the Church of St. Thomas and St Thomas's House.

The trustees confirm that they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers or duties.

Review of Achievements and Performance in the year

At the 2022 APCM there were 250 names on the Church Electoral Roll (238 in 2021), of whom 190 lived outside the parish.

Although covid cases were on the rise as the year began, the force of the pandemic was largely spent. Real suffering and loss, and the disruption of the lockdowns, gave way to inconvenience and life returned to much-appreciated normal. One clear sign of this was the renewal of the St Thomas's welcomers, once more ready to greet the various people who come into the church. St Thomas's is a place of encounter and welcome and it has been heartening to see people returning to the church in their hundreds for a wide range of activities.

The year began with an early Epiphany and the choir singing in the cathedral. St Thomas's has supported the Episcopal University of Sudan and South Sudan for five years and this will continue.

In February, the acting Vice Chancellor Dr Joseph Bilal came to St Thomas's and preached inspiringly on the Sunday morning. There were more visitors from this part of the world in August when several bishops and their spouses, here for the Lambeth conference, came to St Thomas's for a visit.

In March the Bishop of Ramsbury, Andrew Rumsey, presided and preached at the Parish Communion. Chris Daniell gave a series of well-received talks on the history of St Thomas's. There were two art exhibitions during the year. In April, in 'Ripening the Real', Nigel Done exhibited his paintings inspired by the poetry of Rainer Rilke. Later in the year Cliff Topping brought us 'Face to face with Christ', an exhibition based on images of Christ from the great masters.

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Other groups from the community that came to the church for worship or reflection through the year included Godolphin School, the Salisbury & South Wilts District Scouts, and Salisbury Hospice. In May, the Ecclesiastical Architects and Surveyors Association held their spring gathering in the church, partly to see all that has been accomplished at St Thomas's in recent years.

National and international events were observed in the church locally, with vigils and on-going prayer for victims of the war in Ukraine. In June, a service of thanksgiving was held on the occasion of the Platinum Jubilee of Her Majesty the Queen. This was followed, with a fine sense of tradition, by a bring and share lunch.

Just three months later, on 8th September, the Elizabethan era drew to a close. On the Sunday morning the Rector said these words:

Some of our kings and queens did well in public service, some not so well. In Elizabeth II, we recognize a monarch whose personal qualities were without equal. She devoted herself to her particular – and unenviable - calling in life. And she carried it through with immense skill and dignity and warmth. She really did demonstrate that she loved her people, and they loved her in return... And as we pray with the King that 'flights of angels may sing thee to thy rest' so we pray:

May God bless him – God save the King

The bells of St Thomas's rang out on 10th September as the reign of the King was formally proclaimed at the Guildhall.

St Thomas's continued to meet with our friends from the United Reformed Church and Salisbury Methodist Church, and in particular a joint service in June was an opportunity to say farewell to their ministers, Ana and Tod Gobledale and David Hookins respectively. Joint ecumenical worship continues from time to time as a witness to our shared values.

Visiting preachers retired from ministry in London were welcomed in the autumn: Bishop Richard Chartres for All Saints Sunday, and the Revd Katharine Rumens for

Edmund of Abingdon's Day (her father was Rector of St Edmunds Salisbury through the 1960s). The autumn also saw three complex and very successful events through which St Thomas's brought yet more people into our building: a Night of Music performed by many local musicians; the performance of Eliot's *Murder in the Cathedral* and an autumn fayre.

The Christmas Tree Festival returned to its original format and once more proved very popular. The committee was able to send £5,060 each to Salisbury's Shopmobility and the local branch of Alzheimer's Support. The Carols for Busy People Service returned in its usual form. Representatives of the two recipients of the Christmas Tree Festival received their cheques then. The Autumn Fayre resulted in donations of £1,026 being made to the Ukraine Appeal, Trussell Trust and Salisbury Foodbank. The second 'Night of Music' held in September was very well received and resulted in £1,988 being raised for Orchestras for all

A fifth remittance of £5,000 each was sent to Alabare and the Sudan. This is the last annual payment being paid to Alabare for the time being but the regular Sudan donation will continue.

The Christingle Service collection of £458.76 once more was given to the national Childrens Society.

**THE PAROCHIAL CHURCH COUNCIL OF THE PARISH OF SALISBURY
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Financial Review – 2022

The PCC's total income was £293,892 compared with £292,237 in 2021. Total expenditure amounted to £283,686 (2021: £264,117). There was therefore a net overall surplus of £10,206, before changes in the value of investments. This can be analysed as a surplus of £6,223 in the Restricted Funds and a surplus of £3,982 in Unrestricted Funds. The value of unrestricted fund investments reduced by £2,724 during the year. Over the year, therefore, the PCC's resources increased by a total of £7,482.

The total funds at the year-end amounted to £822,356. £34,339 of assets were held for restricted purposes, leaving £788,017 for general purposes, of which £261,263 is represented by St Thomas's House and £170,893 by other fixed assets, and therefore the free reserves of the PCC are £355,861 (2021: £327,055).

The total income of the Guild of St Thomas and St Edmund, a subsidiary of the PCC, for the year to 31 December 2022 was £18,494. The expenditure, including grants made to the PCC, amounted to £2,178. The surplus for the year was therefore £16,316. The total net assets of the subsidiary at 31 December 2022 were £70,032. The total gross income of the charity and its subsidiary was below the statutory threshold for preparing consolidated accounts, no consolidated accounts were therefore prepared. The grants received from the subsidiary were included in PCC's income for the year.

Reserves Policy

It is the PCC policy to maintain a balance of funds sufficient to ensure its ability to maintain expenditure at the current levels for a minimum of six months and use the balance of any funds held to finance repairs and improvements to the church, its properties and other assets in a way that will enhance the work of the church.

Volunteers

We would like to thank all the volunteers who work so hard to make our church the lively and vibrant community it is.

**THE PAROCHIAL CHURCH COUNCIL OF THE PARISH OF SALISBURY
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Statement of PCC responsibilities

Charity law requires the members of the PCC (Trustees) to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the PCC and of the surplus or deficit of the PCC for that period.

In preparing these accounts, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Make judgments and estimates that are reasonable and prudent.
- Follow applicable accounting standards, subject to any material departures disclosed and explained in the accounts
- Prepare the accounts on the going concern basis unless it is inappropriate to presume that the PCC will continue to operate

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the PCC and enable them to ensure that the accounts comply with the provisions of the Charities Act 2011 and the Church Accounting Regulations 2006. They are also responsible for safeguarding the assets of the PCC and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the PCC: Kelvin Inglis
Rector and Chairman of the PCC

Signed on behalf of the PCC: Wendy Oliver
Treasurer

Approved by the PCC on 27th April 2023

**THE PAROCHIAL CHURCH COUNCIL OF THE PARISH OF SALISBURY
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**INDEPENDENT EXAMINER'S REPORT TO THE PAROCHIAL CHURCH COUNCIL OF THE
PARISH OF SALISBURY ST THOMAS AND ST EDMUND**

I report to the trustees on my examination of the financial statements of the Salisbury St Thomas and St Edmund PCC (the charity) for the year ended 31 December 2022, which are set out on pages 8 to 20.

Responsibilities and basis of report

As trustees of the charity, and members of the PCC, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act, and in carrying out my examination I have followed all the applicable Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

The PCC's gross income exceeded £250,000 and I confirm that I am qualified to undertake the examination by being a member of the Institute of Chartered Accountants in England and Wales.

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

- (1) accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- (2) the financial statements do not accord with those records; or
- (3) the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a "true and fair view" which is not a matter considered as part of an independent examination.

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

Signed: Nicola A Halls

Name: Nicola A Halls FCA
Fletcher & Partners
Crown Chambers
Bridge Street
Salisbury
SP1 2LZ

Date: 5th May 2023

THE PAROCHIAL CHURCH COUNCIL OF THE PARISH OF
SALISBURY ST THOMAS AND ST EDMUND
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

		Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
		£	£	£	£
INCOME					
Voluntary income	Note 3	213,672	22,979	236,651	266,488
Church activities	Note 4	5,189	-	5,189	3,311
Activities for generating funds	Note 5	43,476	5,253	48,729	21,238
Income from investments	Note 6	2,611	12	2,623	700
Other income	Note 7	700	-	700	500
Total income		265,648	28,244	293,892	292,237
EXPENDITURE					
Church activities	Note 8	253,015	19,671	272,686	250,646
Raising funds	Note 8	8,650	2,350	11,000	13,471
Total expenditure		261,665	22,021	283,686	264,117
Net gains/(losses) on investments	Note 17	(2,724)	-	(2,724)	2,922
NET INCOME/(EXPENDITURE)		1,259	6,223	7,482	31,042
Transfers between funds	Note 20,21	5,060	(5,060)	-	-
NET MOVEMENT IN FUNDS		6,319	1,163	7,482	31,042
RECONCILIATION IN FUNDS:					
Total funds brought forward	Note 20,21	781,698	33,176	814,874	783,832
Total funds carried forward	Note 20,21	788,017	34,339	822,356	814,874

The notes on pages 10 to 20 form part of these accounts

THE PAROCHIAL CHURCH COUNCIL OF THE PARISH OF
SALISBURY ST THOMAS AND ST EDMUND
BALANCE SHEET
AS AT 31 DECEMBER 2022

		2022		2021	
		£	£	£	£
FIXED ASSETS					
Tangible assets	<i>Note 16</i>		432,156		454,643
Investments	<i>Note 17</i>		20,522		23,246
			<u>452,678</u>		<u>477,889</u>
CURRENT ASSETS					
Stock			1,093		193
Debtors	<i>Note 18</i>		20,659		18,033
Short term deposits			123,035		121,697
Cash at bank and In hand			241,068		211,538
			<u>385,855</u>		<u>351,461</u>
LIABILITIES					
Creditors: Amounts falling due within one year	<i>Note 19</i>		16,177		14,476
NET CURRENT ASSETS			<u>369,678</u>		<u>336,985</u>
TOTAL NET ASSETS			<u>822,356</u>		<u>814,874</u>
THE FUNDS OF THE PARISH:					
Restricted funds	<i>Note 20</i>		34,339		33,176
Unrestricted funds					
Designated funds	<i>Note 21</i>		72,000		60,000
General fund	<i>Note 21</i>		716,017		721,698
			<u>788,017</u>		<u>781,698</u>
			<u>822,356</u>		<u>814,874</u>

Signed on behalf of the PCC: Rev Kelvin Inglis
Rector and Chairman of the PCC

Signed on behalf of the PCC: Wendy Oliver
Treasurer

Approved by the PCC on 27th April 2023

The notes on pages 10 to 20 form part of these accounts

THE PAROCHIAL CHURCH COUNCIL OF THE PARISH OF
SALISBURY ST THOMAS AND ST EDMUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

I. ACCOUNTING POLICIES

a. Basis of accounting

The accounts 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 include all the funds for which the PCC is legally responsible; moneys whose use is subject to specific trusts are shown as restricted funds.

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006, the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective from 1 January 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The PCC constitutes a public benefit entity as defined by FRS 102. Its governing documents are the Church of England's "Parochial Church Councils (Powers) Measure 1956" and the "Church Representation Rules". The registered office is St Thomas's House, St Thomas's Square, Salisbury SP1 1BA.

The trustees consider that there are no material uncertainties about the PCC's ability to continue as a going concern. The most significant area of judgement that affects items in the accounts is to do with estimating the residual value of St Thomas's House (see note 1f).

b. Fund accounting

Unrestricted funds are general funds that are available for use at the PCC's discretion in furtherance of the objectives of the charity.

Designated funds are generally unrestricted funds set aside at the discretion of the PCC for specific purposes. Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

c. Income

Income is recognised once the PCC has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably. Planned giving, collections and similar donations are recognised when received. Income tax recoverable on Gift Aid donations is recognised when the donation is recognised. Grants are accounted for when the PCC is entitled to the use of the resources, their ultimate receipt is considered probable and the amounts due are reliably quantifiable. Legacies are included when the PCC is advised by the personal representative of an estate, that payment will be made and the amount involved can be quantified. Dividends are accounted for when declared receivable, interest as receivable. Rental income is recognised when earned. The value of any voluntary help is not included in the accounts but is described in the annual report. Donated goods are recognised as income when the charity has entitlement to the items, economic benefits will flow to the charity from them and their fair value can be measured reliably.

d. Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Missionary and charitable giving is accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC. The diocesan parish share expected to be paid over is accounted for when due.

e. Support costs and their allocation

Support costs are those central functions that assist the work of the PCC but do not directly relate to charitable activities. Support costs include office staff and other costs, and governance costs. Governance costs comprise all costs involving the public accountability of the PCC and its compliance with regulation and good practice. Total support costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 12.

f. Tangible fixed assets

Consecrated and benefice property is not included in the accounts in accordance with section 10 (2)(a) and (c) of the Charities Act 2011. Moveable church furnishings held by the rector and churchwardens on special trust for the PCC and which require a faculty for disposal are inalienable property, listed in the church's inventory.

Freehold Properties - St Thomas's House

No depreciation is provided as the estimated residual value of the property is not less than its carrying value and its remaining useful life currently exceeds 50 years. The asset is maintained to a high standard and any repairs are charged to the SOFA.

Other fixtures, fittings, equipment and musical instruments

Equipment used within the church premises is capitalised at cost and depreciated on a straight line basis over between 10 and 30 years. Individual items of equipment with a purchase price of £2,000 or less are written off when the asset is acquired.

g. Fixed asset investments

Investments are stated at market value at 31 December and the gains or losses arising in the year are credited or debited to the funds in which the investments are held. Any gain or loss on revaluation or sale is taken to the Statement of Financial Activities.

THE PAROCHIAL CHURCH COUNCIL OF THE PARISH OF
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NOTES TO THE FINANCIAL STATEMENTS
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1. ACCOUNTING POLICIES (continued)

h. Debtors

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

i. Creditors

Creditors are recognised where the PCC has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are recognised at their settlement amount after allowing for any trade discounts due.

j. Short term deposits

Include cash held on deposit with the CBF Church of England Funds.

k. Non consolidation of subsidiary

The total gross income of the charity and its subsidiary, The Guild of St Thomas and St Edmund, is below the statutory threshold for preparing consolidated accounts. The PCC has therefore not prepared consolidated accounts. The results and reserves of the subsidiary are disclosed in Note 26.

2. RELATED PARTY TRANSACTIONS AND KEY MANAGEMENT PERSONNEL

In 2022 no trustee was paid any remuneration or received any other benefits from an employment as a trustee (2021 £0). In 2022 two trustee, R Lewis and B Chettleburgh, were paid a total of £5,137 as vergers (2021 - two trustees were paid total of £7,123 as vergers). In 2022 no trustee claimed any trustees' expenses (2021 - £nil). In 2022 the PCC met expenses of two clergy who were also trustees K Ingls and A Alexander (2021 two clergy). These are included under the heading Clergy Expenses on page 14.

In 2022 The Guild of St Thomas and St Edmund (a subsidiary of the PCC) made grants of £270 (2021 - £15,428) to the PCC. At 31 December 2022 the PCC owed the subsidiary £nil. (At 31 December 2021 the PCC owed the subsidiary £505).

The charity considers its key management personnel comprise the Trustees.

3. VOLUNTARY INCOME

	2022	2021
Planned giving	£	£
Gift Aided donations	107,056	108,397
Income Tax recoverable	26,824	27,063
Non Gift Aid donations	8,951	9,568
General Collections at services	3,011	2,376
Specific Collections		
Christmas Tree festival donations	16,933	14,440
Other specific collections	1,784	3,573
General Donations	17,968	15,815
Donations through church safes	18,828	9,543
	201,355	190,775
Other income		
Restricted donations	2,311	1,986
Government grants		
Listed Places of Worship Grant Scheme *	-	21,115
Coronavirus Job Retention Scheme	-	3,042
Other grants received	2,997	17,070
	5,308	43,213
Legacies	29,988	32,500
TOTAL OF VOLUNTARY INCOME	236,651	266,488

Of the £236,651 received in 2022 (2021: £266,488) £22,979 was restricted funds (2021: £57,064) and £213,672 (2021: £209,423) unrestricted funds.

* The Listed Places of Worship Grant Scheme gives grants that cover the VAT Incurred in making repairs to listed buildings in use as places of worship

THE PAROCHIAL CHURCH COUNCIL OF THE PARISH OF
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4. INCOME FROM CHURCH ACTIVITIES	2022	2021
	£	£
Parochial Fees for baptisms, weddings and funerals	3,863	3,361
St Thomas's House - charity lettings	1,326	(50)
TOTAL OF INCOME FROM CHURCH ACTIVITIES	5,189	3,311

All £5,189 received in 2022 (2021: £3,311) was for unrestricted funds.

5. INCOME FROM ACTIVITIES FOR GENERATING FUNDS	2022	2021
	£	£
Fundraising activities		
Sale of coffee - Tuesday	7,195	1,212
Sale of coffee - Saturday and Sunday	3,272	1,532
Church Hiring	11,768	5,833
Jigsaw sales	1,396	7,094
Book sales	1,290	435
Other fundraising events	18,569	3,956
	43,490	20,062
St Thomas's House - commercial lettings	5,239	1,176
TOTAL OF INCOME FROM ACTIVITIES FOR GENERATING FUNDS	48,729	21,238

Of the £48,729 received in 2022 (2021: £21,238) £5,253 was for restricted funds (2021: £861) and £43,476 (2021: £20,377) unrestricted funds.

6. INCOME FROM INVESTMENTS	2022	2021
	£	£
Dividend income	744	610
Bank and Deposit Interest	1,879	90
TOTAL OF INCOME FROM INVESTMENTS	2,623	700

Of the £2,623 received in 2022 (2021: £700) £12 was restricted funds (2021: £13) and £2,611 (2021: £687) unrestricted funds.

7. OTHER INCOME	2022	2021
	£	£
Wayleaves	700	500
TOTAL OF OTHER INCOME	700	500

All £700 received in 2022 (2021: £500) was unrestricted funds.

THE PAROCHIAL CHURCH COUNCIL OF THE PARISH OF
SALISBURY ST THOMAS AND ST EDMUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

8. SUMMARY ANALYSIS OF TOTAL EXPENDITURE

	2022				2021
	Missionary and charitable giving (Note 9)	Ministry Direct costs (Note 10,11)	Support costs (Note 12)	Total costs	Total costs
	£	£	£	£	£
Cost of Church activities	23,936	214,212	34,538	272,686	250,646
Cost of Raising funds	-	6,223	4,777	11,000	13,471
	23,936	220,435	39,315	283,686	264,117

Of the £272,686 expenditure on Church activities in 2022 (2021: £250,646) £19,671 was charged to restricted funds (2021: £17,926) and £253,015 (2021: £232,720) to unrestricted funds.

Of the £11,000 expenditure on Raising funds in 2022 (2021: £13,471) £2,350 was charged to restricted funds (2021: £972) and £8,650 (2021: £12,499) to unrestricted funds.

9. ANALYSIS OF MISSIONARY AND CHARITABLE GIVING

Missionary and charitable giving to Institutions	2022	2021
	£	£
Overseas aid		
Diocese of Salisbury South Sudan Link (Episcopal University)	5,000	5,000
DEC Charities (Ukraine Humanitarian Appeal)	1,026	-
	6,026	5,000
National charities and Community initiatives		
Alabare	5,000	5,000
The Trussell Trust	1,026	-
The Children's Society	-	4,444
Plantlife	-	61
	6,026	9,505
Local charities and Community initiatives		
Friends of Salisbury Shopmobility	5060	-
Alzheimer's Support (Wiltshire)	5060	-
Harnham Day Care Centre	369	-
Salisbury Samaritans	369	-
Salisbury Foodbank	1026	-
Wessex Stoma Group	-	4,444
Salisbury Hospice Charity	-	2,311
Home-Start South Wiltshire	-	1,000
Encircles	-	1,000
	11,884	8,755
TOTAL OF MISSIONARY AND CHARITABLE GIVING	23,936	23,260

No support costs were allocated to Missionary and Charitable giving.

THE PAROCHIAL CHURCH COUNCIL OF THE PARISH OF
SALISBURY ST THOMAS AND ST EDMUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

10. ANALYSIS OF MINISTRY - DIRECT COSTS OF CHURCH ACTIVITIES

	2022	2021
	£	£
Diocesan Share	119,400	113,713
Other costs of Church activities		
Clergy Expenses	1,747	1,060
Upkeep of Church		
Insurance	10,190	9,812
Heat, Light and Water	14,835	2,683
Routine Repairs and Maintenance	9,805	16,771
Architects' Fees	1,248	945
Re-ordering	1,237	3,443
Garden and churchyard maintenance	2,034	607
	39,349	34,261
Major repairs to Church (including architects' fees)		
Organ repairs	-	2,091
West Entrance	3,433	1,421
Fire alarm and electrics	3,754	-
Redecoration	1,872	-
	9,059	3,512
Cost of Services and Music		
Organ repairs and tuning	403	-
Piano maintenance and refurbishment	-	95
Upkeep of services	1,057	617
Bell ringers' general expenses	558	249
Flowers	2,909	1,279
Music and choir	438	1,045
Director of Music	3,357	3,241
Organist	3,714	3,489
Choristers	1,522	627
Vergers	7,596	10,365
	21,554	21,007
Other costs		
Study and training	126	15
Depreciation/Profit(loss) on disposal of fixed assets	22,152	22,442
Sundry expenses	107	1,642
	22,385	24,099
Property costs re St Thomas's House - charity letting	718	-
	214,212	197,652

(Note 15)

THE PAROCHIAL CHURCH COUNCIL OF THE PARISH OF
SALISBURY ST THOMAS AND ST EDMUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

11. ANALYSIS OF DIRECT COSTS OF RAISING FUNDS

	2022	2021
	£	£
Cost of fundraising activities		
General fundraising costs	1,925	1,316
Christmas tree festival expenses	1,753	842
Cost of jigsaws	-	4,847
Education costs including retreat	181	54
	<u>3,859</u>	<u>7,059</u>
Property costs re St Thomas's House - commercial letting	(Note 15) 2,364	2,036
	<u>6,223</u>	<u>9,095</u>

12. ALLOCATION OF SUPPORT COSTS

The breakdown of support costs and how these were allocated across activities being supported is shown in the table below.

	Activities		2022	2021
	Church activities £	Activities for Raising funds £	Total £	Total £
Support costs:				
Office staff costs	22,972	1,209	24,181	19,867
Other office costs	7,292	601	7,893	7,802
Properties costs re. general office	(Note 15) 1,424	117	1,541	1,017
Governance costs	2,850	2,850	5,700	5,424
	<u>34,538</u>	<u>4,777</u>	<u>39,315</u>	<u>34,110</u>

Office salaries, Other costs and Properties costs were allocated across activities they support based on staff time. No support costs were allocated to Missionary and Charitable giving. Governance costs were split equally across the activities.

Governance costs breakdown:

	2022	2021
	£	£
Independent examiner's fee	1,298	1,236
Other accounting services	4,402	4,188
	<u>5,700</u>	<u>5,424</u>

13. ANALYSIS OF STAFF COSTS

	2022	2021
	£	£
Gross wages and salaries	31,169	29,654
Employer's contribution to defined contribution pension schemes	701	579
	<u>31,870</u>	<u>30,233</u>

Average number of employees

4

4

No employees received employee benefits of more than £60,000 in either 2021 or 2020.

14. INDEPENDENT EXAMINER'S REMUNERATION

Net income/(expenditure) for the year is stated after charging:

	2022	2021
	£	£
Independent examiner's remuneration:		
for independent examination	1,298	1,236
for other services: Accounts preparation	1,804	1,716
Bookkeeping and payroll services help	2,598	2,472
	<u>5,700</u>	<u>5,424</u>

THE PAROCHIAL CHURCH COUNCIL OF THE PARISH OF
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

15. ANALYSIS OF PROPERTY COSTS OF ST THOMAS'S HOUSE

	2022	2021
	£	£
Property costs of St Thomas's House		
Light, heat and water	1,816	888
Insurance	982	1,023
Repairs and maintenance	574	378
Cleaning	917	430
Depreciation	335	335
	<u>4,624</u>	<u>3,054</u>

St Thomas's House has three main functions. One part of the house is used as a general office, with the remaining part being used for both commercial letting and discounted letting to church groups and other charities. Property costs are split between these functions based on a combination of floor space occupied and income generated adjusted for charity discounts. This breakdown is shown in the table below.

	St Thomas's House - charity letting £	St Thomas's House - commercial letting £	General office £	2022 Total £	2021 Total £
Total of Property costs of St Thomas's House	<u>718</u>	<u>2,364</u>	<u>1,541</u>	<u>4,623</u>	<u>3,054</u>

16. TANGIBLE FIXED ASSETS

	St Thomas's House £	Fixtures, Fittings and Equipment £	Musical Instruments £	Total £
COST OR VALUATION				
At 1 January 2022	261,263	299,938	19,590	580,791
At 31 December 2022	261,263	299,938	19,590	580,791
DEPRECIATION				
At 1 January 2022	-	124,548	1,600	126,148
Charge for the Year	-	22,167	320	22,487
At 31 December 2022	-	146,715	1,920	148,635
NET BOOK VALUE				
At 31 December 2022	<u>261,263</u>	<u>153,223</u>	<u>17,670</u>	<u>432,156</u>
At 31 December 2021	<u>261,263</u>	<u>175,390</u>	<u>17,990</u>	<u>454,643</u>

17. INVESTMENTS

The parish held the following investments :-

	2022	2021
	£	£
Central Board of Finance - 994 Investment fund income shares		
Market value as at 1st January 2022	23,246	20,324
Unrealised gain/(loss) on revaluation	(2,724)	2,922
Market value as at 31st December 2022	<u>20,522</u>	<u>23,246</u>

The original cost of the investments is not currently known.

THE PAROCHIAL CHURCH COUNCIL OF THE PARISH OF
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

18. DEBTORS

	2022	2021
	£	£
Trade debtors	6,814	3,687
Income Tax refunds due	9,112	6,297
Other debtors	180	3,838
Prepayments and accrued income	4,553	4,211
	<u>20,659</u>	<u>18,033</u>

19. CREDITORS

	2022	2021
	£	£
Trade creditors	2,219	2,671
Accruals and deferred income	10,919	7,632
Other creditors	3,039	3,668
	<u>16,177</u>	<u>14,476</u>

20. MOVEMENTS ON RESTRICTED FUNDS

Restricted funds are sums that can only be expended for the specific purposes for which they were received.

THIS YEAR

	Balance at 1 January 2022	Income	Expenditure	Transfers between funds	Balance at 31 December 2022
	£	£	£	£	£
Organ fund	918	1,880	(403)	-	2,395
Bell Ringers' fund	5,477	1,244	(425)	-	6,296
Property fund	19,976	-	-	-	19,976
Quest 2020	-	270	(1,237)	-	(967)
Christmas tree festival	-	16,933	(11,873)	(5,060)	-
Other funds	6,805	7,917	(8,083)	-	6,639
	<u>£ 33,176</u>	<u>£ 28,244</u>	<u>£ (22,021)</u>	<u>£ (5,060)</u>	<u>£ 34,339</u>

PREVIOUS YEAR

	Balance at 1 January 2021	Income	Expenditure	Transfers between funds	Balance at 31 December 2021
	£	£	£	£	£
Organ fund	(10,134)	13,143	(2,091)	-	918
Bell Ringers' fund	5,242	351	(116)	-	5,477
Property fund	12,628	2,540	-	4,808	19,976
Quest 2020	-	21,067	-	(21,067)	-
Christmas tree festival	-	14,440	(9,996)	(4,444)	-
Other funds	7,103	6,397	(6,695)	-	6,805
	<u>£ 14,839</u>	<u>£ 57,938</u>	<u>£ (18,898)</u>	<u>£ (20,703)</u>	<u>£ 33,176</u>

Property fund - funds received for repairs and improvements to the church and other properties. This Property fund contains remainder of funds from 2009 sale of Hale Hall and St Edmunds House. The funds are held in trust by the Salisbury Diocesan Board of Finance.

Organ fund - funds received towards repairs, improvements and maintenance of the organ.

Quest 2020 fund - funds received towards church repairs and improvements for specific schedule of works.

Christmas tree festival - festival organised annually with beneficiaries including other charities

Other funds - other donations and collections for specified purposes, plus funds held by various organisations linked to St Thomas's including Olive Branch, Flower fund etc.

THE PAROCHIAL CHURCH COUNCIL OF THE PARISH OF
SALISBURY ST THOMAS AND ST EDMUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

21. MOVEMENTS ON UNRESTRICTED FUNDS

Designated funds are sums allocated by the PCC to provide for expected future expenses.

THIS YEAR	Balance at	Gains/(losses)		Transfers	Balance at
	1 January	on investment		between	31 December
	2022	Income	assets	funds	2022
	£	£	£	£	£
General fund	721,698	265,648	(2,724)	(6,940)	716,017
Designated funds					
Roof fund	60,000	-	-	10,000	70,000
Annual giving	-	-	-	2,000	2,000
	<u>781,698</u>	<u>265,648</u>	<u>(2,724)</u>	<u>5,060</u>	<u>788,017</u>
PREVIOUS YEAR	Balance at	Gains/(losses)		Transfers	Balance at
	1 January	on investment		between	31 December
	2021	Income	assets	funds	2021
	£	£	£	£	£
General fund	718,993	234,299	2,922	10,703	721,698
Designated funds					
Roof fund	50,000	-	-	10,000	60,000
	<u>768,993</u>	<u>234,299</u>	<u>2,922</u>	<u>20,703</u>	<u>781,698</u>

Designated roof fund - designated to pay for future roof repairs. Major expenditure is planned for 2024 and 2025.

Designated annual giving fund - designated to pay a part of 2022 annual giving.

22 DETAILS OF THIS YEAR'S TRANSFERS BETWEEN FUNDS

Collections from the Christmas Tree festival (Included in Other restricted funds) were restricted, two thirds to be donated to two different charities and one third to be retained by the PCC in the General fund. A transfer of £5,060 was therefore made from the Christmas tree festival fund to the General fund.

A transfer of £2,000 was made from the General fund to the Designated Annual giving fund for unpaid part of 2022 annual giving.

An annual transfer of £10,000 was made from the General fund to the Designated Roof fund.

23. ANALYSIS OF NET ASSETS BETWEEN FUNDS

THIS YEAR	General	Restricted	Total
	Fund	Funds	Funds
	£	£	£
Tangible fixed assets	432,156	-	432,156
Investments	20,522	-	20,522
Net current assets/(liabilities)	335,339	34,339	369,678
	<u>788,017</u>	<u>34,339</u>	<u>822,356</u>
PREVIOUS YEAR	General	Restricted	Total
	Fund	Funds	Funds
	£	£	£
Tangible fixed assets	454,643	-	454,643
Investments	23,246	-	23,246
Net current assets/(liabilities)	303,809	33,176	336,985
	<u>781,698</u>	<u>33,176</u>	<u>814,874</u>

THE PAROCHIAL CHURCH COUNCIL OF THE PARISH OF
SALISBURY ST THOMAS AND ST EDMUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

24. FINANCIAL INSTRUMENTS	Note	<u>2022</u>	<u>2021</u>
		£	£
Financial assets measured at fair value through profit and loss:			
Investments held at fair value	17	20,522	23,246
Income, expenses, gains or losses, including changes in fair value, recognised on:			
Net Gains/(Losses) on Fixed assets measured at fair value	17	(2,724)	2,922
Interest on cash deposits	6	1,879	90
Income from CBF Church of England Investment Fund	6	744	610

25. VOLUNTEERS

The PCC relies on the help of about 125 general volunteers who give their time to St Thomas's in numerous ways - including cleaning, bellringing, helping in various ways during services, helping with children's groups and groups for the elderly, singing in the choir, serving coffee, as PCC members and as Lay Pastoral Assistants. The value of general volunteers' time is not recognised in the accounts.

26. SUBSIDIARY UNDERTAKING

The Guild of St Thomas and St Edmund is a charitable company limited by guarantee. (The liability of its members is limited to a sum not exceeding £10, being the amount that each member undertakes to contribute to the assets of The Guild of St Thomas and St Edmund in the event of its being wound up while he, she or it is a member or within one year after he, she or it ceases to be a member.) The Guild of St Thomas and St Edmund is controlled under an agreement by The Parochial Church Council of the Parish of Salisbury St Thomas and St Edmund. The Parochial Church Council of the Parish of Salisbury St Thomas and St Edmund ("parent") is the sole beneficiary of The Guild of St Thomas and St Edmund ("subsidiary"), whose charitable objectives are to preserve and protect for the public benefit the Parish Church of St Thomas and St Edmund in Salisbury and the monuments, fittings, fixture, organ, stained glass, furniture, ornaments and chattels of such church and its churchyard and burial ground. The subsidiary was incorporated on 27 February 2018 (Company number 11227325) and registered with Charity Commission on 8 November 2018 (Charity number 1180618). The total income of the subsidiary for the year to 31 December 2022 was £18,494 (2021: £27,590). The surplus for the year was £16,316 (2021: surplus of £10,178). The net assets at 31 December 2021 were £70,032 (31 December 2021: £53,716).

THE PAROCHIAL CHURCH COUNCIL OF THE PARISH OF
SALISBURY ST THOMAS AND ST EDMUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

27. FUNDS RECEIVED AS AGENT

DONATIONS AND DISTRIBUTIONS - FROM SPECIAL COLLECTIONS

	Amount received		Amount paid		Balance held at 31 December	
	2022	2021	2022	2021	2022	2021
	£	£	£	£	£	£
Salisbury Methodist Church	215	-	(215)	-	-	-
Children's Chance	124	-	-	-	124	-
ECSSSUP	145	-	(145)	-	-	-
Myeloma UK	431	-	(431)	-	-	-
Royal British Legion	279	-	(279)	-	-	-
Salisbury Foodbank	1,121	-	-	-	1,121	-
Orchestras for All	1,989	-	(1,723)	-	266	-
National Youth Orchestra of Great Britain	121	-	(121)	-	-	-
Sarum Concern for Israel/Palestine	31	-	(31)	-	-	-
Disaster and Emergency Committee	-	-	(10)	-	-	10
The Children's Society	459	260	(15)	(1,701)	459	15
Friends of St Thomas's	-	(176)	-	-	-	-
Salisbury Women's Refuge	-	-	-	(221)	-	-
Send A Cow	-	-	-	-	1	1
St Luke's Healthcare for the Clergy	-	-	(46)	-	-	46
Mencap	-	-	-	(142)	-	-
Salisbury Trust for Homeless	-	250	(250)	-	-	250
Wiltshire Community Foundation Welcome Fund	-	985	(20)	(965)	-	20
	<u>4,915</u>	<u>1,319</u>	<u>(3,286)</u>	<u>(3,029)</u>	<u>1,971</u>	<u>342</u>

These monies have been collected as part of the PCC's activities on behalf of the above charities but form no part of the accounts.

Accounts



THE PAROCHIAL CHURCH COUNCIL OF THE PARISH OF SALISBURY
ST THOMAS AND ST EDMUND
REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31st DECEMBER 2021

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7	Independent Examiner's Report
8	Statement of Financial Activities
9	Balance Sheet
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**THE PAROCHIAL CHURCH COUNCIL OF THE PARISH OF SALISBURY
ST THOMAS AND ST EDMUND
ANNUAL REPORT
FOR THE YEAR ENDED 31st DECEMBER 2021**

Administrative Information

St Thomas's Church is situated in St Thomas's Square, Salisbury and the parish is part of the Salisbury Deanery in the Diocese of Salisbury. The address for correspondence is The Parish Office, St Thomas's House, St Thomas's Square, Salisbury SP1 1BA.

PCC members who have served from 1 January 2021 until the date this report was approved are:

Rector: Chairman	The Rev'd Kelvin Inglis	Chairman Appointed 17.7.17
Associate Priest	The Rev'd Selina Deacon	
	The Rev'd Wendy Cooper	
Curate	The Rev'd Ali Alexander	
Church Wardens:	Michael Humphreys	From 29.4.18- Elected member from April 2015
	Berenice Elliott	From APCM 2020
Deputy Churchwarden	Brian Sharpe	Co-opted 14/10/2021
Deanery Synod and Deputy Chair of the PCC	Bobbie Chettleburgh	Appointed 7.5.17 Deputy Chair of PCC - 2021
	Bertie Ledingham	Appointed July 2019 Elected October 2020
	Peter Heier	Elected to Deanery Synod at APCM 2020
	Fiona Hulbert	Elected May 2021
Elected Members:	Fiona Green	From APCM 2020
	Sheila Holt	Elected July 2021
	Richard Laughton	Elected May 2021
	Robert Lewis	Verger ex-officio from 1.7.17
	Rosie Norman	From 29.4.18 Co-opted May 2021
	Wendy Oliver	Treasurer
	Susanne Prance	From April 2019
	Clare Tawney	Elected June 2021
	Alexander Tetley	From April 2019
PCC Secretary	Shirley Ledingham	Elected at APCM 2020

The Salisbury Diocesan Board of Finance is custodian trustee of the PCC.

**THE PAROCHIAL CHURCH COUNCIL OF THE PARISH OF SALISBURY
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The bankers are: The Royal Bank of Scotland, Salisbury and the Central Board of Finance of the Church of England, London. The independent examiner is Mrs N A Halls of Fletcher & Partners, Chartered Accountants, Salisbury.

Day-to-day management of PCC business is the responsibility of the Rector (The Reverend Kelvin Inglis), Churchwardens (Mrs Berenice Elliott from 4th October 2020 and Mr Michael Humphreys throughout) as members of the PCC and the Parish Manager Mrs M Browning.

Structure, Governance and Management

The PCC is a body corporate established by the Church of England and operates under the Parochial Church Council (Powers) Measure 1956. The PCC is a registered charity number 1133882.

The Salisbury St Thomas and St Edmund Charities, which distribute the donations from The John Fricker Charity and administer the Richard Earlsman charities, are treated as being independent and not part of the PCC accounts.

The method of appointment of PCC members is governed by and set out in the Church Representation Rules 2020. All eligible members of the congregation are encouraged to register on the Church Electoral Roll and stand for election to the PCC. Training is provided from diocesan resources for new office holders.

The work of the PCC is supported by fifteen sub-committees that report to the PCC and make recommendations as appropriate. The Rector is an ex-officio member of all committees. Membership of sub-committees, other than the Standing Committee (the only sub-committee required by Church Representation Rules) may be drawn from the PCC and others on the Church Electoral Roll.

- **Standing Committee** provides oversight and transacts the day-to-day business of the PCC between its meetings, subject to any directions given by the PCC. Its membership consists of the Rector, Vice-Chairman, Churchwardens, Deputy Churchwardens, Parish Manager, PCC Secretary, licensed clergy and Treasurer. Standing Committee meets fortnightly.
- **Adult Christian Education Team** - promotes life-long Christian learning amongst adults.
- **Children and Young People Team** – coordinate worship for children and young people
- **Churchwarden Team** – assists and supports the Church wardens
- **Community Engagement Team** - promotes social responsibility locally, nationally and internationally
- **Fabric Team** - responsible for the internal and external fabric and fittings of the church and churchyard and of St Thomas's House.
- **Finance Team** - monitors budgeting, cash flow and stewardship and prepares the Annual Report & Accounts
- **Pastoral Team** - facilitates the pastoral work of the parish
- **Staffing Team** has been established to manage the HR requirements of the Parish and includes the Safeguarding Officer in accordance with Diocesan guidelines.
- **Worship Team** - provides a forum for consultation and feedback on matters of liturgy, worship and music.
- **Events Co-ordinating Group** – facilitates and supports events and activities
- **The Charities Sub Group, The Community Sub Group and The Communications Sub Group** – Undertakes specific relevant projects and provide reports and proposals to the PCC as required
- **Net Zero Carbon Group** – Drives and promotes change to meet the 2030 commitment to Zero Carbon Requirements

The potential major risks to which the PCC is exposed include financial, security of assets and failure to meet statutory and legal requirements.

Aim and Purpose

The primary object of the PCC is to co-operate with the Rector in promoting in the parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

**THE PAROCHIAL CHURCH COUNCIL OF THE PARISH OF SALISBURY
ST THOMAS AND ST EDMUND
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Objectives and Activities for the public benefit

The PCC is committed to enabling as many people as possible to worship at our church and to become part of our parish community at St. Thomas & St Edmund. The PCC maintains an overview of worship throughout the parish. Our services and worship put faith into practice through prayer and scripture, music and sacrament.

When planning our activities for the year, we have considered the Charity Commission's guidance on public benefit and, in particular, the supplementary guidance on charities for the advancement of religion. In particular, we try to enable ordinary people to live out their faith as part of our parish community through:

- Worship and prayer; learning about the Gospel; and developing their knowledge and trust in Jesus.
- Provision of pastoral care for people living in the parish.
- Missionary and outreach work.

To facilitate this work it is important that we maintain the fabric of the Church of St. Thomas and St Thomas's House.

The trustees confirm that they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers or duties.

Review of Achievements and Performance in the year

At the 2021 APCM there were 238 names on the Church Electoral Roll (233 in 2020), of whom 179 lived outside the parish.

As the New Year began, the people of St Thomas's were relieved that Christmas 2020 had been celebrated well. The magnificent crib still stood and the nave was arranged choir-style. There were services at 8am and 4pm on the first Sunday of the year, but as the country entered its third lockdown, public worship was suspended once more at St Thomas's. This difficult period continued for nine Sundays until 14th March when an 8am service was held, and the evening service resumed on Easter Day 4th April.

The main Sunday service at 10.15am had not taken place in church since 15th March 2020. Each week, this service was painstakingly recorded, edited, sound-adjusted, subtitled, illustrated, advertised and published through the website. This arrangement continued through the first twenty Sundays of 2021. On Sunday 23rd May, the Feast of Pentecost, the 10.15am service was held in church for the first time in 61 weeks. Highlights of these pre-recorded services included an online Charter Sunday service with contributions from the Lord Lieutenant, and the Mayor and the Leader of Salisbury City Council; a service with a contribution from Dr Joseph Bilal, the acting Vice Chancellor of the Episcopal Church University of South Sudan; and for the second time during the pandemic a Christian Aid themed service.

Even the resumption of our regular patterns of worship did not mean everything was back to normal. Congregational singing was thought by government to be a way of spreading the virus and could not be resumed until 25th July. For many months, the congregation simply listened to the choir during the hymns. An important addition to St Thomas's ministry was the livestreaming of the 10.15am service each Sunday morning, together with occasional special services. This may well be a permanent innovation as, thanks to the hardworking team of IT volunteers, we are able to include those unable to get to church.

Much of the year saw the resumption of the busy life of the St Thomas's. In April, St Thomas's marked the death of the Duke of Edinburgh. On 20th June, the Rt Revd Nicholas Holtam, shortly to retire, came to St Thomas's to preside and to pronounce God's blessing on the new nave altar and all the work to the church and the organ. Rose Petal Sunday, our patronal festival, was observed on 4th July, and in the same months there were wedding ceremonies. A civic service took place in August.

In early September, after eighteen months, the Saturday and Tuesday coffee morning and bookstall events started up – much missed by many. St Thomas's was represented at Pride 2022, at the Sudan Fete and at the Charter Fair, and a harvest lunch was held. We welcomed Canon James Woodward of Sarum College as our preacher on All Saints Sunday. The full ceremonies of Remembrance Sunday were observed and Christmas was back to normal, the only concession to these curious times being a repeat of the Carols for Busy People service, one of the biggest in normal times, to ensure the church was not too full. Visitors were delighted at the resumption of the Christmas Tree Festival.

**THE PAROCHIAL CHURCH COUNCIL OF THE PARISH OF SALISBURY
ST THOMAS AND ST EDMUND
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There were some developments among the clergy at St Thomas's. Canon Tom Clammer became a novice brother of the Anglican Order of Cistercians in March. The Rector was installed as a Canon of Salisbury Cathedral in May although at that stage was unable to sit in his prebend stall Winterbourne Earls because of covid restrictions. On 26 June, the Revd Ali Alexander was ordained priest in the cathedral by the Bishop of Salisbury. She presided at the Eucharist the next day with Sr Val Legg CA preaching the sermon. Never a church to avoid the limelight, St Thomas's appeared on prime time BBC1 in November when the Youtuber celebrity Joe Sugg learned that he was descended from a past vicar William Wapshare.

In November, the prestigious UK Church Architecture Awards took place and Salisbury's St Ann's Gate architects received the 2021 Presidents' Award for the project of renovation and re-ordering. Church architect Antony Feltham-King and project chair John Foster received the award from HRH The Duke of Gloucester at a ceremony at St Mary Magdalene's in Paddington. Particular mention was made of the way in which the works bring benefit to the local community.

As with many churches around the world, St Thomas's spent 2021 surviving in difficult circumstances, and then cautiously resuming its activities. Towards the end of the year, the Rector shared a paper that set out what we do in God's name, our strengths and weaknesses, and how we might direct our energies and resources.



Pediment	Inclusive Church Liturgical Tradition
Entablature	Finance Property Safeguarding
Columns	Charity City Culture Heritage Learning Pastoral Social Worship
Foundation	Prayer

The pediment reveals the distinctive characteristics of St Thomas's: inclusive and liturgical. The entablature holds the whole together and constitutes our essential tasks. The eight columns are the areas of activity that constitute our practical engagement with people in Christ's name. Finally, the foundation, of prayer, undergirds everything we do. As the Christian community of St Thomas's emerges from these difficult times, we keep the words of St Paul to the Colossians close to our hearts.

As God's chosen ones, holy and beloved, clothe yourselves with compassion, kindness, humility, meekness, and patience. Bear with one another and, if anyone has a complaint against another, forgive each other; just as the Lord has forgiven you, so you also must forgive. Above all, clothe yourselves with love, which binds everything together in perfect harmony. And let the peace of Christ rule in your hearts, to which indeed you were called in the one body. And be thankful. Let the word of Christ dwell in you richly; teach and admonish one another in all wisdom; and with gratitude in your hearts sing psalms, hymns, and spiritual songs to God. And whatever you do, in word or deed, do everything in the name of the Lord Jesus, giving thanks to God the Father through him.

Our life at St Thomas's is considerably enhanced by the contribution of a team of clergy who, it should be remembered, serve as volunteers. We are grateful for all they do to Wendy Cooper and Selina Deacon the associate priests and a number of clergy with permission to officiate.

**THE PAROCHIAL CHURCH COUNCIL OF THE PARISH OF SALISBURY
ST THOMAS AND ST EDMUND
ANNUAL REPORT
FOR THE YEAR ENDED 31st DECEMBER 2021**

The Christmas Tree Festival returned to its original format although there were reduced numbers to allow for distancing. The committee was able to send £4,444.06 each to the Wessex Stoma Association and the local branch of the Childrens Society. Two Carols for Busy People Services were held. Representatives of the two recipients of the Christmas Tree Festival received their cheques then. The Crib once again formed a centrepiece for the Carol Services. £250 was given to Salisbury Trust for the Homeless out of the collections at the carol services.

£1,000 each was sent to Encircles and Homestart South. This is in addition to the fourth remittance of £5,000 each sent to Alabare and the Sudan. The last payment for these two organisations will be made in 2022.

The Christingle Service collection once more was given to the national Childrens Society.

Financial Review – 2021

The PCC's total income was £292,237 compared with £325,162 in 2020. Total expenditure amounted to £264,117 (2020: £462,097). There was therefore a net overall surplus of £28,120, before changes in the value of investments, which can be analysed as a surplus of £39,040 in the Restricted Funds and a deficit of £10,920 in Unrestricted Funds. The value of unrestricted fund investments increased by £2,922 during the year. Over the year, therefore, the PCC's resources increased by a total of £31,042.

The total funds at the year-end amounted to £814,874. £33,176 of assets were held for restricted purposes, leaving £781,698 for general purposes, of which £261,263 is represented by St Thomas's House and £193,380 by other fixed assets, and therefore the free reserves of the PCC are £327,055 (2020: £293,469).

The total income of the Guild of St Thomas and St Edmund, a subsidiary of the PCC, for the year to 31 December 2021 was £27,590. The expenditure, including £15,428 grants made to the PCC, amounted to £17,412. The surplus for the year was therefore £10,178. The total net assets of the subsidiary at 31 December 2021 were £53,716. The total gross income of the charity and its subsidiary was below the statutory threshold for preparing consolidated accounts, no consolidated accounts were therefore prepared. The £15,428 grants received from the subsidiary were included in PCC's income for the year.

Reserves Policy

It is the PCC policy to maintain a balance of funds sufficient to ensure its ability to maintain expenditure at the current levels for a minimum of six months and use the balance of any funds held to finance repairs and improvements to the church, its properties and other assets in a way that will enhance the work of the church.

Volunteers

We would like to thank all the volunteers who work so hard to make our church the lively and vibrant community it is.

Statement of PCC responsibilities

Charity law requires the members of the PCC (Trustees) to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the PCC and of the surplus or deficit of the PCC for that period.

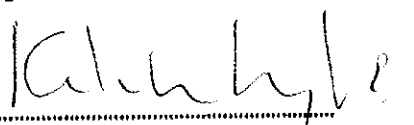
In preparing these accounts, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Make judgments and estimates that are reasonable and prudent.
- Follow applicable accounting standards, subject to any material departures disclosed and explained in the accounts
- Prepare the accounts on the going concern basis unless it is inappropriate to presume that the PCC will continue to operate.

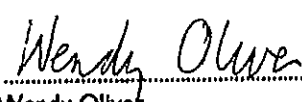
**THE PAROCHIAL CHURCH COUNCIL OF THE PARISH OF SALISBURY
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ANNUAL REPORT
FOR THE YEAR ENDED 31st DECEMBER 2021**

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the PCC and enable them to ensure that the accounts comply with the provisions of the Charities Act 2011 and the Church Accounting Regulations 2006. They are also responsible for safeguarding the assets of the PCC and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the PCC:


Kelvin Inglis
Rector and Chairman of the PCC

Signed on behalf of the PCC:


Wendy Oliver
Treasurer

Approved by the PCC on

28/4/22

**THE PAROCHIAL CHURCH COUNCIL OF THE PARISH OF SALISBURY
ST THOMAS AND ST EDMUND**

**INDEPENDENT EXAMINER'S REPORT TO THE PAROCHIAL CHURCH COUNCIL OF THE
PARISH OF SALISBURY ST THOMAS AND ST EDMUND**

I report to the trustees on my examination of the financial statements of the Salisbury St Thomas and St Edmund PCC (the charity) for the year ended 31 December 2021, which are set out on pages 8 to 20.

Responsibilities and basis of report

As trustees of the charity, and members of the PCC, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act, and in carrying out my examination I have followed all the applicable Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act.

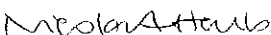
Independent examiner's statement

The PCC's gross income exceeded £250,000 and I confirm that I am qualified to undertake the examination by being a member of the Institute of Chartered Accountants in England and Wales.

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

- (1) accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- (2) the financial statements do not accord with those records; or
- (3) the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a "true and fair view" which is not a matter considered as part of an independent examination.

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

Signed: 

Name: Nicola A Halls FCA
Fletcher & Partners
Crown Chambers
Bridge Street
Salisbury
SP1 2LZ

Date: 29th April 2022

THE PAROCHIAL CHURCH COUNCIL OF THE PARISH OF
SALISBURY ST THOMAS AND ST EDMUND
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021

		Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
		£	£	£	£
INCOME					
Voluntary income	Note 3	209,424	57,064	266,488	313,726
Church activities	Note 4	3,311	-	3,311	1,528
Activities for generating funds	Note 5	20,377	861	21,238	7,399
Income from Investments	Note 6	687	13	700	1,709
Other income	Note 7	500	-	500	800
Total income		234,299	57,938	292,237	325,162
EXPENDITURE					
Church activities	Note 8	232,720	17,926	250,646	452,010
Raising funds	Note 8	12,499	972	13,471	10,087
Total expenditure		245,219	18,898	264,117	462,097
Net gains/(losses) on Investments	Note 17	2,922	-	2,922	1,313
NET INCOME/(EXPENDITURE)		(7,998)	39,040	31,042	(135,622)
Transfers between funds	Note 20,21	20,703	(20,703)	-	-
NET MOVEMENT IN FUNDS		12,705	18,337	31,042	(135,622)
RECONCILIATION IN FUNDS:					
Total funds brought forward	Note 20,21	768,993	14,839	783,832	919,454
Total funds carried forward	Note 20,21	781,698	33,176	814,874	783,832

The notes on pages 10 to 20 form part of these accounts

**THE PAROCHIAL CHURCH COUNCIL OF THE PARISH OF
SALISBURY ST THOMAS AND ST EDMUND
BALANCE SHEET
AS AT 31 DECEMBER 2021**

		2021		2020	
		£	£	£	£
FIXED ASSETS					
Tangible assets	Note 16		454,643		475,524
Investments	Note 17		23,246		20,324
			<u>477,889</u>		<u>495,848</u>
CURRENT ASSETS					
Stock			193		-
Debtors	Note 18		18,033		17,251
Short term deposits			121,697		211,633
Cash at bank and in hand			211,538		101,344
			<u>351,461</u>		<u>330,228</u>
LIABILITIES					
Creditors: Amounts falling due within one year	Note 19		14,476		42,244
					<u>42,244</u>
NET CURRENT ASSETS			336,985		287,984
TOTAL NET ASSETS			<u>814,874</u>		<u>783,832</u>
THE FUNDS OF THE PARISH:					
Restricted funds	Note 20		33,176		14,839
Unrestricted funds					
Designated funds	Note 21		60,000		50,000
General fund	Note 21		721,698		718,993
			<u>781,698</u>		<u>768,993</u>
			<u>814,874</u>		<u>783,832</u>

Signed on behalf of the PCC:

Kelvin Inglis

Rev Kelvin Inglis
Rector and Chairman of the PCC

Signed on behalf of the PCC:

Wendy Oliver

Wendy Oliver
Treasurer

Approved by the PCC on

28/4/22

The notes on pages 10 to 20 form part of these accounts

THE PAROCHIAL CHURCH COUNCIL OF THE PARISH OF
SALISBURY ST THOMAS AND ST EDMUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

I. ACCOUNTING POLICIES

a. Basis of accounting

The accounts 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 include all the funds for which the PCC is legally responsible; moneys whose use is subject to specific trusts are shown as restricted funds.

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006, the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective from 1 January 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The PCC constitutes a public benefit entity as defined by FRS 102. Its governing documents are the Church of England's "Parochial Church Councils (Powers) Measure 1956" and the "Church Representation Rules". The registered office is St Thomas's House, St Thomas's Square, Salisbury SP1 1BA.

The trustees consider that there are no material uncertainties about the PCC's ability to continue as a going concern. In this assessment the trustees have considered the impact of COVID-19. The most significant area of judgement that affects items in the accounts is to do with estimating the residual value of St Thomas's House (see note 1f).

b. Fund accounting

Unrestricted funds are general funds that are available for use at the PCC's discretion in furtherance of the objectives of the charity.

Designated funds are generally unrestricted funds set aside at the discretion of the PCC for specific purposes. Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

c. Income

Income is recognised once the PCC has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably. Planned giving, collections and similar donations are recognised when received. Income tax recoverable on Gift Aid donations is recognised when the donation is recognised. Grants are accounted for when the PCC is entitled to the use of the resources, their ultimate receipt is considered probable and the amounts due are reliably quantifiable. Legacies are included when the PCC is advised by the personal representative of an estate, that payment will be made and the amount involved can be quantified. Dividends are accounted for when declared receivable, interest as receivable. Rental income is recognised when earned. The value of any voluntary help is not included in the accounts but is described in the annual report. Donated goods are recognised as income when the charity has entitlement to the items, economic benefits will flow to the charity from them and their fair value can be measured reliably.

d. Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Missionary and charitable giving is accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC. The diocesan parish share expected to be paid over is accounted for when due.

e. Support costs and their allocation

Support costs are those central functions that assist the work of the PCC but do not directly relate to charitable activities. Support costs include office staff and other costs, and governance costs. Governance costs comprise all costs involving the public accountability of the PCC and its compliance with regulation and good practice. Total support costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 12.

f. Tangible fixed assets

Consecrated and benefice property is not included in the accounts in accordance with section 10 (2)(a) and (c) of the Charities Act 2011. Moveable church furnishings held by the rector and churchwardens on special trust for the PCC and which require a faculty for disposal are inalienable property, listed in the church's inventory.

Freehold Properties - St Thomas's House

No depreciation is provided as the estimated residual value of the property is not less than its carrying value and its remaining useful life currently exceeds 50 years. The asset is maintained to a high standard and any repairs are charged to the SOFA.

Other fixtures, fittings, equipment and musical instruments

Equipment used within the church premises is capitalised at cost and depreciated on a straight line basis over between 10 and 30 years. Individual items of equipment with a purchase price of £2,000 or less are written off when the asset is acquired.

g. Fixed asset investments

Investments are stated at market value at 31 December and the gains or losses arising in the year are credited or debited to the funds in which the investments are held. Any gain or loss on revaluation or sale is taken to the Statement of Financial Activities.

THE PAROCHIAL CHURCH COUNCIL OF THE PARISH OF
SALISBURY ST THOMAS AND ST EDMUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

1. ACCOUNTING POLICIES (continued)

h. Debtors

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

i. Creditors

Creditors are recognised where the PCC has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are recognised at their settlement amount after allowing for any trade discounts due.

j. Short term deposits

Include cash held on deposit with the CBF Church of England Funds.

k. Non consolidation of subsidiary

The total gross income of the charity and its subsidiary, The Guild of St Thomas and St Edmund, is below the statutory threshold for preparing consolidated accounts. The PCC has therefore not prepared consolidated accounts. The results and reserves of the subsidiary are disclosed in Note 27.

2. RELATED PARTY TRANSACTIONS AND KEY MANAGEMENT PERSONNEL

In 2021 no trustee was paid any remuneration or received any other benefits from an employment as a trustee (2020 £0). In 2021 two trustee, R Lewis and B Chettleburgh, were paid a total of £7,123 as vergers (2020 - three trustees were paid total of £11,481 as vergers and an organist). In 2021 no trustee claimed any trustees' expenses (2020 - £nil). In 2021 the PCC met expenses of two clergy who were also trustees K Inglis and A Alexander (2020 two clergy - K Inglis, A Alexander). These are included under the heading Clergy Expenses on page 14.

In 2021 The Guild of St Thomas and St Edmund (a subsidiary of the PCC) made grants of £15,428 (2020 - £60,302) to the PCC. At 31 December 2020 the PCC owed the subsidiary £505. (At 31 December 2020 £nil).

The charity considers its key management personnel comprise the Trustees.

3. VOLUNTARY INCOME

	2021	2020
	£	£
Planned giving		
Gift Aided donations	108,397	112,223
Income Tax recoverable	27,063	28,091
Non Gift Aid donations	9,568	9,026
General Collections at services	2,376	4,354
Specific Collections		
Christmas Tree festival donations	14,440	2,584
Other specific collections	3,573	895
General Donations	15,815	2,128
Donations through church safes	9,543	7,378
	190,775	166,679
Other Income		
Restricted donations	1,986	21,432
Government grants		
Listed Places of Worship Grant Scheme *	21,115	41,190
Coronavirus Job Retention Scheme	3,042	8,591
Other grants received	17,070	67,868
	43,213	139,081
Legacies	32,500	7,966
TOTAL OF VOLUNTARY INCOME	266,488	313,726

Of the £266,488 received in 2021 (2020: £313,726) £57,064 was restricted funds (2020: £141,469) and £209,423 (2020: £172,257) unrestricted funds.

* The Listed Places of Worship Grant Scheme gives grants that cover the VAT incurred in making repairs to listed buildings in use as places of worship

THE PAROCHIAL CHURCH COUNCIL OF THE PARISH OF
SALISBURY ST THOMAS AND ST EDMUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

4. INCOME FROM CHURCH ACTIVITIES	2021	2020
	£	£
Parochial Fees for baptisms, weddings and funerals	3,361	1,383
St Thomas's House - charity lettings	(50)	145
TOTAL OF INCOME FROM CHURCH ACTIVITIES	3,311	1,528

All £3,311 received in 2021 (2020: £1,528) was for unrestricted funds.

5. INCOME FROM ACTIVITIES FOR GENERATING FUNDS	2021	2020
	£	£
Fundraising activities		
Sale of coffee - Tuesday	1,212	1,428
Sale of coffee - Saturday and Sunday	1,532	160
Church Hiring	5,833	1,893
Jigsaw sales	7,094	
Book sales	435	-
Other fundraising events	3,956	1,559
	20,062	5,040
St Thomas's House - commercial lettings	1,176	2,359
TOTAL OF INCOME FROM ACTIVITIES FOR GENERATING FUNDS	21,238	7,399

Of the £21,238 received in 2021 (2020: £7,399) £861 was for restricted funds (2020: £492) and £20,377 (2020: £6,907) unrestricted funds.

6. INCOME FROM INVESTMENTS	2021	2020
	£	£
Dividend income	610	570
Bank and Deposit Interest	90	1,139
TOTAL OF INCOME FROM INVESTMENTS	700	1,709

Of the £700 received in 2021 (2020: £1,709) £13 was restricted funds (2020: £23) and £687 (2020: £1,686) unrestricted funds.

7. OTHER INCOME	2021	2020
	£	£
Wayleaves	500	800
TOTAL OF OTHER INCOME	500	800

All £500 received in 2021 (2020: £800) was unrestricted funds.

THE PAROCHIAL CHURCH COUNCIL OF THE PARISH OF
SALISBURY ST THOMAS AND ST EDMUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

8. SUMMARY ANALYSIS OF TOTAL EXPENDITURE

	2021				2020
	Missionary and charitable giving (Note 9)	Ministry Direct costs (Note 10,11)	Support costs (Note 12)	Total costs	Total costs
	£	£	£	£	£
Cost of Church activities	23,260	197,652	29,734	250,646	452,010
Cost of Raising funds	-	9,095	4,376	13,471	10,087
	23,260	206,747	34,110	264,117	462,097

Of the £250,646 expenditure on Church activities in 2021 (2020: £452,010) £17,926 was charged to restricted funds (2020: £217,197) and £232,720 (2020: £234,813) to unrestricted funds.

Of the £13,471 expenditure on Raising funds in 2021 (2020: £10,087) £972 was charged to restricted funds (2020: £55) and £12,499 (2020: £10,032) to unrestricted funds.

9. ANALYSIS OF MISSIONARY AND CHARITABLE GIVING

Missionary and charitable giving to Institutions

	2021	2020
	£	£
Overseas aid		
Diocese of Salisbury South Sudan Link (Episcopal University)	5,000	5,000
	5,000	5,000
National charities and Community initiatives		
Alabare	5,000	5,000
The Children's Society	4,444	-
Plantlife	61	652
The Trussell Trust	-	2,000
Other donations (each less than £200)	-	48
	9,505	7,700

Local charities and Community initiatives

Wessex Stoma Group	4,444	-
Salisbury Hospice Charity	2,311	-
Home-Start South Wiltshire	1,000	-
Encircles	1,000	-
Guild of St Thomas and St Edmund	-	1,000
Salisbury Women's Refuge	-	2,000
Jo Benson Day Care Centre	-	836
Salisbury Child Contact Centre	-	836
Other donations (each less than £200)	-	50
	8,755	4,722

TOTAL OF MISSIONARY AND CHARITABLE GIVING

23,260	17,422
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No support costs were allocated to Missionary and Charitable giving.

THE PAROCHIAL CHURCH COUNCIL OF THE PARISH OF
SALISBURY ST THOMAS AND ST EDMUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

10. ANALYSIS OF MINISTRY - DIRECT COSTS OF CHURCH ACTIVITIES

	2021	2020
	£	£
Diocesan Share	113,713	113,713
Other costs of Church activities		
Clergy Expenses	1,060	1,019
Upkeep of Church		
Insurance	9,812	9,528
Heat, Light and Water	2,683	9,782
Routine Repairs and Maintenance	16,771	6,040
Architects' Fees	945	2,938
Re-ordering	3,443	107,490
Garden and churchyard maintenance	607	184
	34,261	135,962
Major repairs to Church (including architects' fees)		
Organ repairs	2,091	77,636
Doom plus project	-	3,678
Eyre Memorials & Lady Chapel	-	15,780
West Entrance	1,421	63
Other	-	1,616
	3,512	98,773
Cost of Services and Music		
Piano maintenance and refurbishment	95	-
Upkeep of services	617	671
Bell ringers' general expenses	249	911
Flowers	1,279	431
Music and choir	1,045	106
Director of Music	3,241	3,205
Organist	3,489	3,450
Choristers	627	592
Vergers	10,365	11,678
	21,007	21,044
Other costs		
Study and training	15	-
Community engagement expenditure	-	350
Care and Connect expenditure	-	56
Social activities cost	-	154
Depreciation/Profit(loss) on disposal of fixed assets	22,442	22,407
Sundry expenses	1,642	5,221
	24,099	28,188
Property costs re St Thomas's House - charity letting	-	160
	197,652	398,859

(Note 15)

THE PAROCHIAL CHURCH COUNCIL OF THE PARISH OF
SALISBURY ST THOMAS AND ST EDMUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

11. ANALYSIS OF DIRECT COSTS OF RAISING FUNDS

	2021	2020
	£	£
Cost of fundraising activities		
General fundraising costs	1,316	698
Christmas tree festival expenses	842	55
Cost of jigsaws	4,847	-
Education costs including retreat	54	50
	7,059	803
Property costs re St Thomas's House - commercial letting (Note 15)	2,036	2,167
	9,095	2,970

12. ALLOCATION OF SUPPORT COSTS

The breakdown of support costs and how these were allocated across activities being supported is shown in the table below.

	Activities		2021	2020
	Church activities £	Activities for Raising funds £	Total £	Total £
Support costs:				
Office staff costs	18,874	993	19,867	26,765
Other office costs	7,208	594	7,802	9,577
Properties costs re. general office (Note 15)	940	77	1,017	1,164
Governance costs	2,712	2,712	5,424	5,340
	29,734	4,376	34,110	42,846

Office salaries, Other costs and Properties costs were allocated across activities they support based on staff time. No support costs were allocated to Missionary and Charitable giving. Governance costs were split equally across the activities.

Governance costs breakdown:	2021	2020
	£	£
Independent examiner's fee	1,236	1,200
Other accounting services	4,188	4,140
	5,424	5,340

13. ANALYSIS OF STAFF COSTS

	2021	2020
	£	£
Gross wages and salaries	29,654	37,867
Employer's contribution to defined contribution pension schemes	579	576
	30,233	38,443

Average number of employees 4 5

No employees received employee benefits of more than £60,000 in either 2021 or 2020.

14. INDEPENDENT EXAMINER'S REMUNERATION

Net income/(expenditure) for the year is stated after charging:	2021	2020
	£	£
Independent examiner's remuneration:		
for independent examination	1,236	1,200
for other services: Accounts preparation	1,716	1,668
Bookkeeping and payroll services	2,472	2,472
	5,424	5,340

THE PAROCHIAL CHURCH COUNCIL OF THE PARISH OF
SALISBURY ST THOMAS AND ST EDMUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

15. ANALYSIS OF PROPERTY COSTS OF ST THOMAS'S HOUSE

	2021	2020
	£	£
Property costs of St Thomas's House		
Light, heat and water	888	1,329
Insurance	1,023	946
Repairs and maintenance	378	613
Cleaning	430	602
Depreciation	335	-
	<u>3,054</u>	<u>3,490</u>

St Thomas's House has three main functions. One part of the house is used as a general office, with the remaining part being used for both commercial letting and discounted letting to church groups and other charities. Property costs are split between these functions based on a combination of floor space occupied and income generated adjusted for charity discounts. This breakdown is shown in the table below.

	St Thomas's House - charity letting £	St Thomas's House - commercial letting £	General office £	2021 <u>Total</u> £	2020 <u>Total</u> £
Total of Property costs of St Thomas's House	-	2,036	1,018	<u>3,054</u>	<u>3,490</u>

16. TANGIBLE FIXED ASSETS

	St Thomas's House £	Fixtures, Fittings and Equipment £	Musical Instruments £	<u>Total</u> £
COST OR VALUATION				
At 1 January 2021	261,263	296,593	22,489	580,345
Additions	-	3,345	-	3,345
Disposals	-	-	(2,899)	(2,899)
At 31 December 2021	<u>261,263</u>	<u>299,938</u>	<u>19,590</u>	<u>580,791</u>
DEPRECIATION				
At 1 January 2021	-	102,381	2,440	104,821
Charge for the Year	-	22,167	320	22,487
Disposals	-	-	(1,160)	(1,160)
At 31 December 2021	<u>-</u>	<u>124,548</u>	<u>1,600</u>	<u>126,148</u>
NET BOOK VALUE				
At 31 December 2021	<u>261,263</u>	<u>175,390</u>	<u>17,990</u>	<u>454,643</u>
At 31 December 2020	<u>261,263</u>	<u>194,212</u>	<u>20,049</u>	<u>475,524</u>

17. INVESTMENTS

The parish held the following investments :-

	2021	2020
	£	£
Central Board of Finance - 994 Investment fund Income shares		
Market value as at 1st January 2021	20,324	19,011
Unrealised gain/(loss) on revaluation	2,922	1,313
Market value as at 31st December 2021	<u>23,246</u>	<u>20,324</u>

The original cost of the investments is not currently known.

**THE PAROCHIAL CHURCH COUNCIL OF THE PARISH OF
SALISBURY ST THOMAS AND ST EDMUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

18. DEBTORS

	2021	2020
	£	£
Trade debtors	3,687	2,326
Income Tax refunds due	6,297	8,869
Other debtors	3,838	2,057
Prepayments and accrued income	4,211	3,999
	<u>18,033</u>	<u>17,251</u>

19. CREDITORS

	2021	2020
	£	£
Trade creditors	2,671	4,781
Accruals and deferred Income	7,632	35,497
Amounts owed to group and associated undertakings	505	-
Other creditors	3,668	1,966
	<u>14,476</u>	<u>42,244</u>

20. MOVEMENTS ON RESTRICTED FUNDS

Restricted funds are sums that can only be expended for the specific purposes for which they were received.

THIS YEAR

	Balance at 1 January 2021	Income	Expenditure	Transfers between funds	Balance at 31 December 2021
	£	£	£	£	£
Organ fund	(10,134)	13,143	(2,091)	-	918
Bell Ringers' fund	5,242	351	(116)	-	5,477
Property fund	12,628	2,540	-	4,808	19,976
Quest 2020	-	21,067	-	(21,067)	-
Other funds	7,103	20,837	(16,691)	(4,444)	6,805
	<u>£ 14,839</u>	<u>£ 57,938</u>	<u>£ (18,898)</u>	<u>£ (20,703)</u>	<u>£ 33,176</u>

PREVIOUS YEAR

	Balance at 1 January 2020	Income	Expenditure	Transfers between funds	Balance at 31 December 2020
	£	£	£	£	£
Organ fund	12,345	770	(77,636)	54,387	(10,134)
Bell Ringers' fund	5,949	231	(938)	-	5,242
Property fund	-	22,341	(15,780)	6,067	12,628
Quest 2020	111,378	100,968	(112,428)	(99,918)	-
Other funds	11,183	17,674	(10,470)	(11,284)	7,103
	<u>£ 140,855</u>	<u>£ 141,984</u>	<u>£ (217,252)</u>	<u>£ (50,748)</u>	<u>£ 14,839</u>

Property fund - funds received for repairs and improvements to the church and other properties. This Property fund contains remainder of funds from 2009 sale of Hale Hall and St Edmunds House. The funds are held in trust by the Salisbury Diocesan Board of Finance.

Organ fund - funds received towards repairs, improvements and maintenance of the organ.

Quest 2020 fund - funds received towards church repairs and improvements for specific schedule of works.

Other funds - other donations and collections for specified purposes, plus funds held by various organisations linked to St Thomas's including Olive Branch, Flower fund etc.

THE PAROCHIAL CHURCH COUNCIL OF THE PARISH OF
SALISBURY ST THOMAS AND ST EDMUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

21. MOVEMENTS ON UNRESTRICTED FUNDS

Designated funds are sums allocated by the PCC to provide for expected future expenses.

THIS YEAR	Balance at		Gains/(losses)		Transfers between funds	Balance at 31 December 2021
	1 January		on Investment			
	2021	Income	assets	Expenditure		
	£	£	£	£		
General fund	718,993	234,299	2,922	(245,219)	10,703	721,698
Designated funds						
Roof fund	50,000	-	-	-	10,000	60,000
	<u>768,993</u>	<u>234,299</u>	<u>2,922</u>	<u>(245,219)</u>	<u>20,703</u>	<u>781,698</u>
PREVIOUS YEAR	Balance at		Gains/(losses)		Transfers between funds	Balance at 31 December 2020
	1 January		on Investment			
	2020	Income	assets	Expenditure		
	£	£	£	£		
General fund	647,930	183,178	1,313	(242,845)	129,417	718,993
Designated funds						
Quest 2020 fund	12,783	-	-	-	(12,783)	-
Organ fund	75,886	-	-	-	(75,886)	-
Roof fund	40,000	-	-	-	10,000	50,000
Annual giving	2,000	-	-	(2,000)	-	-
	<u>778,599</u>	<u>183,178</u>	<u>1,313</u>	<u>(244,845)</u>	<u>50,748</u>	<u>768,993</u>

Designated Quest 2020 fund - designated to pay for church repairs and improvements for specific schedule of works.

Designated organ fund - designated for the repair and maintenance of the organ.

Designated roof fund - designated to pay for future roof repairs.

Designated annual giving fund - designated to pay 2019 annual giving.

22 DETAILS OF THIS YEAR'S TRANSFERS BETWEEN FUNDS

A transfer of £21,067 was made from the Restricted Quest 2020 fund to the General fund reimbursing the General fund for part of the Quest 2020 expenditure which was met by the General fund in 2020.

Collections from the Christmas Tree festival (included in Other restricted funds) were restricted, two thirds to be donated to two different charities and one third to be retained by the PCC in the General fund. A transfer of £4,444 was therefore made from the Christmas tree festival fund to the General fund.

A transfer of £4,808 was made from the General Fund to the Restricted Property Fund to compensate for expenditure charged to the Property Fund in prior years without seeking prior approval by the custodian trustee.

An annual transfer of £10,000 was made from the General fund to the Designated Roof fund.

THE PAROCHIAL CHURCH COUNCIL OF THE PARISH OF
SALISBURY ST THOMAS AND ST EDMUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

23. ANALYSIS OF NET ASSETS BETWEEN FUNDS
THIS YEAR

	General Fund	Restricted Funds	Total Funds
	£	£	£
Tangible fixed assets	454,643	-	454,643
Investments	23,246	-	23,246
Net current assets/(liabilities)	303,809	33,176	336,985
	781,698	33,176	814,874

PREVIOUS YEAR

	General Fund	Restricted Funds	Total Funds
	£	£	£
Tangible fixed assets	475,524	-	475,524
Investments	20,324	-	20,324
Net current assets/(liabilities)	273,145	14,839	287,984
	768,993	14,839	783,832

24. FINANCIAL INSTRUMENTS

	Note	2021 £	2020 £
Financial assets measured at fair value through profit and loss:			
Investments held at fair value	17	23,246	20,324
Income, expenses, gains or losses, including changes in fair value, recognised on:			
Net Gains/(Losses) on Fixed assets measured at fair value	17	2,922	1,313
Interest on cash deposits	6	90	1,139
Income from listed investments	6	610	570

25 COVID-19

In 2021 the income of the PCC continued to be negatively affected by Covid 19 measures. A significant factor is the greatly reduced use of cash by the general public visiting the church. Contactless donations and donations via the website are helping to reduce the effect. The introduction of a collection plate to the streaming services have helped to reduce the impact. The regular income from general collections, specific collections (excluding Christmas Tree festival collection) and donations through church safes was £7,000 less than 2019. St Thomas's house hire was the greatest affected income source in 2020. Although used for some church and associated activities it did not cover its costs in 2021. Church bookings, however, – compared to 2020 – were higher by £4,000. There has been a gradual return to normal coffee mornings and book sales but these are yet to match the pre-covid levels. The sale of jigsaws depicting the Doom Painting has generated income of £7,094 resulting in a profit of £2,247.

In 2021 The PCC has received an assistance from the Government via Coronavirus Job Retention Scheme grant totalling £3,042.

26. VOLUNTEERS

The PCC relies on the help of 96 general volunteers who give their time to St Thomas's in numerous ways - including cleaning, bellringing, helping in various ways during services, helping with children's groups and groups for the elderly, singing in the choir, serving coffee, as PCC members and as Lay Pastoral Assistants. The value of general volunteers' time is not recognised in the accounts.

THE PAROCHIAL CHURCH COUNCIL OF THE PARISH OF
SALISBURY ST THOMAS AND ST EDMUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

27. SUBSIDIARY UNDERTAKING

The Guild of St Thomas and St Edmund is a charitable company limited by guarantee. (The liability of its members is limited to a sum not exceeding £10, being the amount that each member undertakes to contribute to the assets of The Guild of St Thomas and St Edmund in the event of its being wound up while he, she or it is a member or within one year after he, she or it ceases to be a member.) The Guild of St Thomas and St Edmund is controlled under an agreement by The Parochial Church Council of the Parish of Salisbury St Thomas and St Edmund. The Parochial Church Council of the Parish of Salisbury St Thomas and St Edmund ("parent") is the sole beneficiary of The Guild of St Thomas and St Edmund ("subsidiary"), whose charitable objectives are to preserve and protect for the public benefit the Parish Church of St Thomas and St Edmund in Salisbury and the monuments, fittings, fixture, organ, stained glass, furniture, ornaments and chattels of such church and its churchyard and burial ground. The subsidiary was incorporated on 27 February 2018 (Company number 11227325) and registered with Charity Commission on 8 November 2018 (Charity number 1180618). The total income of the subsidiary for the year to 31 December 2021 was £27,590 (2020: £102,245). The surplus for the year was £10,178 (2020: surplus of £31,025). The net assets at 31 December 2021 were £53,716 (31 December 2020: £43,538).

28. FUNDS RECEIVED AS AGENT

DONATIONS AND DISTRIBUTIONS - FROM SPECIAL COLLECTIONS

	Amount received		Amount paid		Balance held at 31 December	
	2021	2020	2021	2020	2021	2020
	£	£	£	£	£	£
Disaster and Emergency Committee	-	-	-	-	10	10
The Children's Society	260	1,436	(1,701)	-	15	1,456
Friends of St Thomas's	(176)	-	-	-	-	176
Salisbury Women's Refuge	-	-	(221)	-	-	221
Send A Cow	-	-	-	-	1	1
Holocaust Memorial Day Trust	-	-	-	(100)	-	-
St Luke's Healthcare for the Clergy	-	-	-	-	46	46
Mencap	-	142	(142)	-	-	142
Christian Aid	-	233	-	(233)	-	-
Salisbury Trust for Homeless	250	-	-	-	250	-
Wiltshire Community Foundation Welcome Fund	985	-	(965)	-	20	-
	<u>1,319</u>	<u>1,811</u>	<u>(3,029)</u>	<u>(333)</u>	<u>342</u>	<u>2,052</u>

These monies have been collected as part of the PCC's activities on behalf of the above charities but form no part of the accounts.

Accounts



THE PAROCHIAL CHURCH COUNCIL OF THE PARISH OF SALISBURY
ST THOMAS AND ST EDMUND
REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31st DECEMBER 2020

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**THE PAROCHIAL CHURCH COUNCIL OF THE PARISH OF SALISBURY
ST THOMAS AND ST EDMUND
ANNUAL REPORT
FOR THE YEAR ENDED 31st DECEMBER 2020**

Administrative Information

St Thomas's Church is situated in St Thomas's Square, Salisbury and the parish is part of the Salisbury Deanery in the Diocese of Salisbury. The address for correspondence is The Parish Office, St Thomas's House, St Thomas's Square, Salisbury SP1 1BA.

PCC members who have served from 1 January 2020 until the date this report was approved are:

Rector: Chairman	The Rev'd Kelvin Inglis	Chairman Appointed 17.7.17
Associate Priests	The Rev'd Selina Deacon	
	The Rev'd Wendy Cooper	
Curate	The Rev'd Ali Alexander	
Church Wardens:	Fiona Green	From 29.4.18- at APCM 2020
	Michael Humphreys	From 29.4.18- Elected member from April 2015
	Berenice Elliott	From APCM 2020
Deanery Synod	Bobbie Chettleburgh	Appointed 7.5.17
	Bertie Ledingham	Appointed July 2019
	Peter Heier	From April 2016 retired at APCM 2020 but elected to Deanery Synod at APCM 2020
Elected Members:	Jill Britton	Deputy PCC Chairman elected April 2019 retired at APCM 2020
	Ken Edwards	From April 2018
	Berenice Elliott	Appointed July 2019-became Churchwarden APCM 2020
	Fiona Green	From APCM 2020
	Helen Humphreys	From April 2018
	Robert Lewis	ex-officio from 1.7.17
	Rosie Norman	From 29.4.18
	Wendy Oliver	Treasurer From APCM 2020 – co-opted previous year
	Susanne Prance	From April 2019
	Ute Schwarting	From April 2016 –retired at APCM 2020
	Alexander Tetley	From April 2019
PCC Secretary	Shirley Ledingham	Co-opted as secretary from November 2019 – elected PCC Member at APCM 2020

The Salisbury Diocesan Board of Finance is custodian trustee of the PCC.

**THE PAROCHIAL CHURCH COUNCIL OF THE PARISH OF SALISBURY
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ANNUAL REPORT
FOR THE YEAR ENDED 31st DECEMBER 2020**

The bankers are: The Royal Bank of Scotland, Salisbury and the Central Board of Finance of the Church of England, London. The independent examiner is Mrs N A Halls of Fletcher & Partners, Chartered Accountants, Salisbury.

Day-to-day management of PCC business is the responsibility of the Rector (The Reverend Kelvin Inglis), Churchwardens (Mrs Fi Green until 4th October 2020 then Mrs Berenice Elliott from that date with Mr Michael Humphreys throughout) as members of the PCC and the Parish Manager Mrs M Browning.

Structure, Governance and Management

The PCC is a body corporate established by the Church of England and operates under the Parochial Church Council (Powers) Measure 1956. The PCC is a registered charity number 1133882.

The Salisbury St Thomas and St Edmund Charities, which distribute the donations from The John Fricker Charity and administer the Richard Earlsman charities, are treated as being independent and not part of the PCC accounts.

The method of appointment of PCC members is governed by and set out in the Church Representation Rules 2006. All eligible members of the congregation are encouraged to register on the Church Electoral Roll and stand for election to the PCC. Training is provided from diocesan resources for new office holders.

The work of the PCC is supported by ten sub-committees that report to the PCC and make recommendations as appropriate. The Rector is an ex-officio member of all committees. Membership of sub-committees, other than the Standing Committee (the only sub-committee required by Church Representation Rules) may be drawn from the PCC and others on the Church Electoral Roll.

- **Standing Committee** provides oversight and transacts the day-to-day business of the PCC between its meetings, subject to any directions given by the PCC. Its membership consists of the Rector, Vice-Chairman, Churchwardens, Deputy Churchwardens, Parish Manager, PCC Secretary, licensed clergy and Treasurer. Standing Committee meets fortnightly.
- **Adult Christian Education Team** - promotes life-long Christian learning amongst adults.
- **Children and Young People Team** –coordinate worship for children and young people
- **Churchwarden Team** – assists and supports the Church wardens
- **Community Engagement Team** - promotes social responsibility locally, nationally and internationally
- **Fabric Team** - responsible for the internal and external fabric and fittings of the church and churchyard and of St Thomas's House.
- **Finance Team** - monitors budgeting, cash flow and stewardship and prepares the Annual Report & Accounts
- **Pastoral Team** - facilitates the pastoral work of the parish
- **Staffing Team** has been established to manage the HR requirements of the Parish and includes the Safeguarding Officer in accordance with Diocesan guidelines.
- **Worship Team** - provides a forum for consultation and feedback on matters of liturgy, worship and music.

The potential major risks to which the PCC is exposed include financial, security of assets and failure to meet statutory and legal requirements.

Aim and Purpose

The primary object of the PCC is to co-operate with the Rector in promoting in the parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

**THE PAROCHIAL CHURCH COUNCIL OF THE PARISH OF SALISBURY
ST THOMAS AND ST EDMUND
ANNUAL REPORT
FOR THE YEAR ENDED 31ST DECEMBER 2020**

Objectives and Activities for the public benefit

The PCC is committed to enabling as many people as possible to worship at our church and to become part of our parish community at St. Thomas & St Edmund. The PCC maintains an overview of worship throughout the parish. Our services and worship put faith into practice through prayer and scripture, music and sacrament.

When planning our activities for the year, we have considered the Charity Commission's guidance on public benefit and, in particular, the supplementary guidance on charities for the advancement of religion. In particular, we try to enable ordinary people to live out their faith as part of our parish community through:

- Worship and prayer; learning about the Gospel; and developing their knowledge and trust in Jesus.
- Provision of pastoral care for people living in the parish.
- Missionary and outreach work.

To facilitate this work it is important that we maintain the fabric of the Church of St. Thomas and St Thomas's House.

The trustees confirm that they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers or duties.

Review of Achievements and Performance in the year

There are 235 (229 in 2019) names on the Church Electoral Roll, of whom 177 (170 in 2019) live outside the parish.

Looking back on 2020, three features of a 'unique' year stand out: Completion of the major refurbishment works, Reopening of the Church, and the effect of the pandemic (for more information see Note 26 on page 18).

St. Thomas's is committed to a journey of lifelong discipleship and our adult education team works hard to provide a varied programme of opportunities to learn and grow in faith and confidence. Our new Curate has led an Alpha Course, Advent Course and Lent Study group whilst in the first year of her appointment. These evolved out of the established Bible Study groups, Contemplative Community group, Faith group, and Prayer groups which were already in place. Although not able to meet up face to face the various groups found different ways of making sure everyone was able to maintain contact with the Church and feel supported. This was difficult to achieve and did not happen overnight. Telephone calls, electronic communications, notices displayed outside and of course Online Services were the main avenues. Young people became involved in preparing elements of the services whilst remaining in their 'bubbles'. WhatsApp groups were created for Compline. Zoom Coffee Mornings were created. The PCC and all the associated sub-groups continued their meetings via Zoom.

The Church shut after Christmas 2019 for the major reordering work to be carried out. The Friends paid for the work to be recorded using a Time Lapse camera. The fundraising carried out by the Guild on behalf of the Quest 2020 project paid for the major element of the work.

The Church reopened on 9th February to wide acclaim for the works achieved. The possibilities for the future were highlighted by the February 29th Concert featuring a large number of musicians performing 'A night of music' in aid of Quest and 'Orchestra for All'. A full programme of events was planned for the rest of the year.

Much work has taken place to renovate the organ but owing to a further tragedy work had to be rescheduled. Nearly all the work had been carried out by the end of the year. The organ is now being 'played in' by our organist – Ute Schwarting.

Throughout the pandemic music was an integral part of the Church's outreach. The choir worked out a method of recording their individual contributions and Ute consolidated this using music editing software to enable the Online services to reach hundreds of the congregation who were confined to their homes. Seeing familiar faces on the screen, being able to follow the service using subtitles and sing along with the hymns was a very important and significant achievement throughout Lockdown. Steve Hoffman, Richard Laughton and John Coupe worked alongside the clergy and musicians in order to bring everyone together.

**THE PAROCHIAL CHURCH COUNCIL OF THE PARISH OF SALISBURY
ST THOMAS AND ST EDMUND
ANNUAL REPORT
FOR THE YEAR ENDED 31st DECEMBER 2020**

Our life at St Thomas's is considerably enhanced by the contribution of a team of clergy who, it should be remembered, serve as volunteers. We are grateful for all they do to Wendy Cooper and Selina Deacon as associate priests, and assistant priests Tom Clammer, Joanna Percival and Robert Prance. Curate Ali Alexander served as a licensed lay minister from July and her (delayed) ordination as deacon took place in September.

The Christmas Tree Festival was very different this year. It was a 'virtual' event online. It included music and of course was highly visual showing the creative designs of the trees. The committee was able to send £836 each to the Jo Benson Day Centre and Salisbury Child Contact Centre.

It was decided to hold a series of small, short Carol Services in the body of the Church and invite people to come. The focal point of this was the Crib. This was the brainchild of our Verger – Robert Lewis. He had fundraised for most of the cost of this by selling flour during Lockdown. In addition, the Friends contributed to the cost of building the Crib.

Instead of making a collection for the Children's Society at the Christingle Service 50% of the collections during Advent up to Christmas Eve were given to the Society.

Your parochial church council has continued to serve with great commitment in complex times. Recently it has conducted an experiment in dividing into working groups to undertake areas of its work in more detail. The first group to meet was the Charities Group. The other two groups are Communication and Community.

Meanwhile our prayer always is that, in all that we do, may God's purposes be served and may God's glory be known.

St Thomas's seeks to nurture a strong sense of belonging and the many groups and activities contribute to this.

Financial Review - 2020

The PCC's total income was £325,162 compared with £456,736 in 2019. Total expenditure amounted to £462,097 (2019: £465,125). There was therefore a net overall deficit of £136,935, before changes in the value of investments, which can be analysed as a deficit of £75,268 in the Restricted Funds and a deficit of £61,667 in Unrestricted Funds. The value of unrestricted fund investments increased by £1,313 during the year. Over the year, therefore, the PCC's resources decreased by a total of £135,622.

The total funds at the year-end amounted to £783,832. £14,839 of assets were held for restricted purposes, leaving £768,993 for general purposes, of which £261,263 is represented by St Thomas's House and £214,261 by other fixed assets, and therefore the free reserves of the PCC are £293,469 (2019: £491,346).

The total income of the Guild of St Thomas and St Edmund, a subsidiary of the PCC, for the year to 31 December 2020 was £102,245. The expenditure, including £60,302 grants made to the PCC, amounted to £71,220. The surplus for the year was therefore £31,025. The total net assets of the subsidiary at 31 December 2020 were £43,538. The total gross income of the charity and its subsidiary was below the statutory threshold for preparing consolidated accounts, no consolidated accounts were therefore prepared. The £60,302 grants received from the subsidiary were included in PCC's income for the year.

**THE PAROCHIAL CHURCH COUNCIL OF THE PARISH OF SALISBURY
ST THOMAS AND ST EDMUND
ANNUAL REPORT
FOR THE YEAR ENDED 31st DECEMBER 2020**

Reserves Policy

It is the PCC policy to maintain a balance of funds sufficient to ensure its ability to maintain expenditure at the current levels for a minimum of six months and use the balance of any funds held to finance repairs and improvements to the church, its properties and other assets in a way that will enhance the work of the church.

Volunteers

We would like to thank all the volunteers who work so hard to make our church the lively and vibrant community it is.

Statement of PCC responsibilities

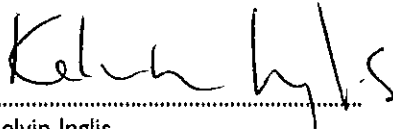
Charity law requires the members of the PCC (Trustees) to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the PCC and of the surplus or deficit of the PCC for that period.

In preparing these accounts, the Trustees are required to:

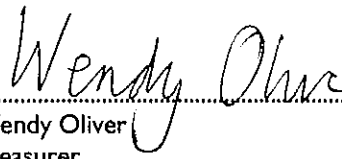
- Select suitable accounting policies and then apply them consistently.
- Make judgments and estimates that are reasonable and prudent.
- Follow applicable accounting standards, subject to any material departures disclosed and explained in the accounts
- Prepare the accounts on the going concern basis unless it is inappropriate to presume that the PCC will continue to operate.

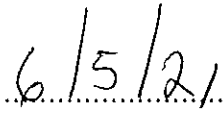
The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the PCC and enable them to ensure that the accounts comply with the provisions of the Charities Act 2011 and the Church Accounting Regulations 2006. They are also responsible for safeguarding the assets of the PCC and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the PCC:


Kelvin Inglis
Rector and Chairman of the PCC

Signed on behalf of the PCC:


Wendy Oliver
Treasurer

Approved by the PCC on 

**THE PAROCHIAL CHURCH COUNCIL OF THE PARISH OF SALISBURY
ST THOMAS AND ST EDMUND**

**INDEPENDENT EXAMINER'S REPORT TO THE PAROCHIAL CHURCH COUNCIL OF THE
PARISH OF SALISBURY ST THOMAS AND ST EDMUND**

I report to the trustees on my examination of the financial statements of the Salisbury St Thomas and St Edmund PCC (the charity) for the year ended 31 December 2020, which are set out on pages 7 to 19.

Responsibilities and basis of report

As trustees of the charity, and members of the PCC, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act, and in carrying out my examination I have followed all the applicable Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

The PCC's gross income exceeded £250,000 and I confirm that I am qualified to undertake the examination by being a member of the Institute of Chartered Accountants in England and Wales.

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

- (1) accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- (2) the financial statements do not accord with those records; or
- (3) the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a "true and fair view" which is not a matter considered as part of an independent examination.

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

Signed: *Nicola A Halls*

Name: Nicola A Halls FCA
Fletcher & Partners
Crown Chambers
Bridge Street
Salisbury
SP1 2LZ

Date: *14th May 2021*

THE PAROCHIAL CHURCH COUNCIL OF THE PARISH OF
SALISBURY ST THOMAS AND ST EDMUND
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

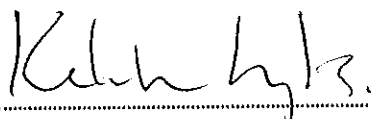
		Unrestricted Funds	Restricted Funds	Total 2020	Total 2019
		£	£	£	£
INCOME					
Voluntary income	Note 3	172,257	141,469	313,726	412,678
Church activities	Note 4	1,528	-	1,528	3,906
Activities for generating funds	Note 5	6,907	492	7,399	35,886
Income from investments	Note 6	1,686	23	1,709	3,466
Other income	Note 7	800	-	800	800
Total income		183,178	141,984	325,162	456,736
EXPENDITURE					
Church activities	Note 8	234,813	217,197	452,010	450,810
Raising funds	Note 8	10,032	55	10,087	14,315
Total expenditure		244,845	217,252	462,097	465,125
Net gains/(losses) on investments	Note 17	1,313	-	1,313	2,998
NET INCOME/(EXPENDITURE)		(60,354)	(75,268)	(135,622)	(5,391)
Transfers between funds	Note 20,21	50,748	(50,748)	-	-
NET MOVEMENT IN FUNDS		(9,606)	(126,016)	(135,622)	(5,391)
RECONCILIATION IN FUNDS:					
Total funds brought forward	Note 20,21	778,599	140,855	919,454	924,845
Total funds carried forward	Note 20,21	768,993	14,839	783,832	919,454

The notes on pages 9 to 19 form part of these accounts

THE PAROCHIAL CHURCH COUNCIL OF THE PARISH OF
SALISBURY ST THOMAS AND ST EDMUND
BALANCE SHEET
AS AT 31 DECEMBER 2020

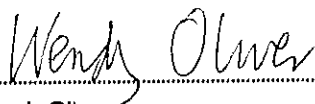
		2020	2019
		£	£
FIXED ASSETS			
Tangible assets	Note 16	475,524	287,253
Investments	Note 17	20,324	19,011
		<u>495,848</u>	<u>306,264</u>
CURRENT ASSETS			
Debtors	Note 18	17,251	135,083
Short term deposits		211,633	310,774
Cash at bank and in hand		101,344	181,210
		<u>330,228</u>	<u>627,067</u>
LIABILITIES			
Creditors: Amounts falling due within one year	Note 19	42,244	13,877
NET CURRENT ASSETS		287,984	613,190
TOTAL NET ASSETS		<u>783,832</u>	<u>919,454</u>
THE FUNDS OF THE PARISH:			
Restricted funds	Note 20	14,839	140,855
Unrestricted funds			
Designated funds	Note 21	50,000	130,669
General fund	Note 21	718,993	647,930
		<u>768,993</u>	<u>778,599</u>
		<u>783,832</u>	<u>919,454</u>

Signed on behalf of the PCC:



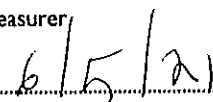
Rev Kelvin Inglis
Rector and Chairman of the PCC

Signed on behalf of the PCC:



Wendy Oliver
Treasurer

Approved by the PCC on



The notes on pages 9 to 19 form part of these accounts

THE PAROCHIAL CHURCH COUNCIL OF THE PARISH OF
SALISBURY ST THOMAS AND ST EDMUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

I. ACCOUNTING POLICIES

a. Basis of accounting

The accounts 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 include all the funds for which the PCC is legally responsible; moneys whose use is subject to specific trusts are shown as restricted funds.

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006, the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective from 1 January 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The PCC constitutes a public benefit entity as defined by FRS 102. Its governing documents are the Church of England's "Parochial Church Councils (Powers) Measure 1956" and the "Church Representation Rules". The registered office is St Thomas's House, St Thomas's Square, Salisbury SP1 1BA.

The trustees consider that there are no material uncertainties about the PCC's ability to continue as a going concern. In this assessment the trustees have considered the impact of COVID-19. The most significant area of judgement that affects items in the accounts is to do with estimating the residual value of St Thomas's House (see note 1f).

b. Fund accounting

Unrestricted funds are general funds that are available for use at the PCC's discretion in furtherance of the objectives of the charity.

Designated funds are generally unrestricted funds set aside at the discretion of the PCC for specific purposes. Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

c. Income

Income is recognised once the PCC has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably. Planned giving, collections and similar donations are recognised when received. Income tax recoverable on Gift Aid donations is recognised when the donation is recognised. Grants are accounted for when the PCC is entitled to the use of the resources, their ultimate receipt is considered probable and the amounts due are reliably quantifiable. Legacies are included when the PCC is advised by the personal representative of an estate, that payment will be made and the amount involved can be quantified. Dividends are accounted for when declared receivable, interest as receivable. Rental income is recognised when earned. The value of any voluntary help is not included in the accounts but is described in the annual report. Donated goods are recognised as income when the charity has entitlement to the items, economic benefits will flow to the charity from them and their fair value can be measured reliably.

d. Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Missionary and charitable giving is accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC. The diocesan parish share expected to be paid over is accounted for when due.

e. Support costs and their allocation

Support costs are those central functions that assist the work of the PCC but do not directly relate to charitable activities. Support costs include office staff and other costs, and governance costs. Governance costs comprise all costs involving the public accountability of the PCC and its compliance with regulation and good practice. Total support costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 12.

f. Tangible fixed assets

Consecrated and benefice property is not included in the accounts in accordance with section 10 (2)(a) and (c) of the Charities Act 2011. Moveable church furnishings held by the rector and churchwardens on special trust for the PCC and which require a faculty for disposal are inalienable property, listed in the church's inventory.

Freehold Properties

No depreciation is provided on St Thomas's House as the estimated residual value of the property is not less than its carrying value and the remaining useful life of the asset currently exceeds 50 years.

Other fixtures, fittings, equipment and musical instruments

Equipment used within the church premises is capitalised at cost and depreciated on a straight line basis over between 10 and 30 years. Individual items of equipment with a purchase price of £2,000 or less are written off when the asset is acquired.

g. Fixed asset investments

Investments are stated at market value at 31 December and the gains or losses arising in the year are credited or debited to the funds in which the investments are held. Any gain or loss on revaluation or sale is taken to the Statement of Financial Activities.

THE PAROCHIAL CHURCH COUNCIL OF THE PARISH OF
SALISBURY ST THOMAS AND ST EDMUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

I. ACCOUNTING POLICIES (continued)

h. Debtors

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

i. Creditors

Creditors are recognised where the PCC has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are recognised at their settlement amount after allowing for any trade discounts due.

j. Short term deposits

Include cash held on deposit with the CBF Church of England Funds.

k. Non consolidation of subsidiary

The total gross income of the charity and its subsidiary, The Guild of St Thomas and St Edmund, is below the statutory threshold for preparing consolidated accounts. The PCC has therefore not prepared consolidated accounts. The results and reserves of the subsidiary are disclosed in Note 28.

2. RELATED PARTY TRANSACTIONS AND KEY MANAGEMENT PERSONNEL

In 2020 no trustee was paid any remuneration or received any other benefits from an employment as a trustee (2019 £0). In 2020 two trustees, U Schwarting (retired as trustee in Oct 2020) and R Lewis, were paid a total of £7,928 (2019 - £3,712) as organist and vergier. In 2020 no trustee claimed any trustees' expenses (2019 - £nil). In 2020 the PCC met expenses of two clergy who were also trustees K Inglis and A Alexander (2019 three clergy - K Inglis, W Cooper and J Plows). These are included under the heading Clergy Expenses on page 12.

In 2020 The Guild of St Thomas and St Edmund (a subsidiary of the PCC) made grants of £60,302 (2019 - £186,372) to the PCC. At 31 December 2020 the subsidiary owed the PCC £nil. (At 31 December 2019 the subsidiary owed £34 to the PCC).

The charity considers its key management personnel comprise the Trustees.

3. VOLUNTARY INCOME

	2020	2019
	£	£
Planned giving		
Gift Aided donations	112,223	114,420
Income Tax recoverable	28,091	28,629
Non Gift Aid donations	9,026	8,567
General Collections at services	4,354	9,636
Specific Collections		
Christmas Tree festival donations	2,584	19,589
Other specific collections	895	848
General Donations	2,128	679
Donations through church safes	7,378	26,897
	166,679	209,265
Other income		
Restricted donations	21,432	1,804
Government grants		
Listed Places of Worship Grant Scheme *	41,190	6,670
Coronavirus Job Retention Scheme	8,591	-
Other grants received	67,868	186,372
	139,081	194,846
Legacies	7,966	8,567
TOTAL OF VOLUNTARY INCOME	313,726	412,678

Of the £313,726 received in 2020 (2019: £412,676) £141,469 was restricted funds (2019: £221,162) and £172,257 (2019: £191,514) unrestricted funds.

* The Listed Places of Worship Grant Scheme gives grants that cover the VAT incurred in making repairs to listed buildings in use as places of worship

THE PAROCHIAL CHURCH COUNCIL OF THE PARISH OF
SALISBURY ST THOMAS AND ST EDMUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

4. INCOME FROM CHURCH ACTIVITIES

	<u>2020</u>	<u>2019</u>
	£	£
Parochial Fees for baptisms, weddings and funerals	1,383	2,006
St Thomas's House - charity lettings	145	1,900
TOTAL OF INCOME FROM CHURCH ACTIVITIES	<u>1,528</u>	<u>3,906</u>

All £1,528 received in 2020 (2019: £3,906) was for unrestricted funds.

5. INCOME FROM ACTIVITIES FOR GENERATING FUNDS

	<u>2020</u>	<u>2019</u>
	£	£
Fundraising activities		
Sale of coffee - Tuesday	1,428	8,930
Sale of coffee - Saturday and Sunday	160	1,991
Church Hiring	1,893	7,030
Book Sales	-	3,135
Community engagement fundraising income	-	581
Other fundraising events	1,559	4,607
	<u>5,040</u>	<u>26,274</u>
St Thomas's House - commercial lettings	2,359	9,612
TOTAL OF INCOME FROM ACTIVITIES FOR GENERATING FUNDS	<u>7,399</u>	<u>35,886</u>

Of the £7,399 received in 2020 (2019: £35,886) £492 was for restricted funds (2019: £2,570) and £6,907 (2019: £33,316) unrestricted funds.

6. INCOME FROM INVESTMENTS

	<u>2020</u>	<u>2019</u>
	£	£
Dividend income	570	666
Bank and Deposit Interest	1,139	2,800
TOTAL OF INCOME FROM INVESTMENTS	<u>1,709</u>	<u>3,466</u>

Of the £1,709 received in 2020 (2019: £3,466) £23 was restricted funds (2019: £13) and £1,686 (2019: £3,453) unrestricted funds.

7. OTHER INCOME

	<u>2020</u>	<u>2019</u>
	£	£
Wayleaves	800	800
TOTAL OF OTHER INCOME	<u>800</u>	<u>800</u>

All £800 received in 2020 (2019: £800) was unrestricted funds.

THE PAROCHIAL CHURCH COUNCIL OF THE PARISH OF
SALISBURY ST THOMAS AND ST EDMUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

8. SUMMARY ANALYSIS OF TOTAL EXPENDITURE

	2020				2019
	Missionary and charitable giving (Note 9)	Ministry Direct costs (Note 10,11)	Support costs (Note 12)	Total costs	Total costs
	£	£	£	£	£
Cost of Church activities	17,422	398,859	35,729	452,010	450,810
Cost of Raising funds	-	2,970	7,117	10,087	14,315
	<u>17,422</u>	<u>401,829</u>	<u>42,846</u>	<u>462,097</u>	<u>465,125</u>

Of the £452,010 expenditure on Church activities in 2020 (2019: £450,810) £217,197 was charged to restricted funds (2019: £226,198) and £234,813 (2019: £224,612) to unrestricted funds.

Of the £10,087 expenditure on Raising funds in 2020 (2019: £14,315) £55 was charged to restricted funds (2019: £2,630) and £10,032 (2019: £11,685) to unrestricted funds.

9. ANALYSIS OF MISSIONARY AND CHARITABLE GIVING

Missionary and charitable giving to Institutions

	2020	2019
	£	£
Overseas aid		
Diocese of Salisbury South Sudan Link (Episcopal University)	5,000	10,000
Other donations (each less than £200)	-	53
	<u>5,000</u>	<u>10,053</u>
National charities and Community initiatives		
Alabare	5,000	10,000
The Trussell Trust	2,000	1,000
Plantlife	652	-
Other donations (each less than £200)	48	252
	<u>7,700</u>	<u>11,252</u>
Local charities and Community initiatives		
Guild of St Thomas and St Edmund	1,000	1,078
Salisbury Women's Refuge	2,000	1,000
Jo Benson Day Care Centre	836	-
Salisbury Child Contact Centre	836	-
Care Home Volunteers	-	5,750
Family Counselling Trust	-	5,750
Able Hands Together	-	310
Other donations (each less than £200)	50	333
	<u>4,722</u>	<u>14,221</u>
TOTAL OF MISSIONARY AND CHARITABLE GIVING	<u>17,422</u>	<u>35,526</u>

During 2020 £2,000 payment was made to The Trussell Trust in respect of 2019 annual giving for which a designated fund was created in 2019 (see note 21).

No support costs were allocated to Missionary and Charitable giving.

THE PAROCHIAL CHURCH COUNCIL OF THE PARISH OF
SALISBURY ST THOMAS AND ST EDMUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

10. ANALYSIS OF MINISTRY - DIRECT COSTS OF CHURCH ACTIVITIES

	2020	2019
	£	£
Diocesan Share	113,713	105,104
Other costs of Church activities		
Clergy Expenses	1,019	1,603
Upkeep of Church		
Insurance	9,528	8,903
Heat, Light and Water	9,782	10,306
Routine Repairs and Maintenance	6,040	12,283
Architects' Fees	2,938	518
Re-ordering	107,490	35,750
Garden and churchyard maintenance	184	628
	135,962	68,388
Major repairs to Church (including architects' fees)		
Organ repairs	77,636	18,154
Doom plus project	3,678	97,791
Heating	-	2,427
Eyre Memorials & Lady Chapel	15,780	10,140
South Nave Clerestory	-	27,847
West Entrance	63	252
Pod extension	1,544	-
Lighting	-	2,660
Electrics	-	14,669
Other	72	-
	98,773	173,940
Cost of Services and Music		
Piano maintenance and refurbishment	-	75
Upkeep of services	671	2,401
Bell ringers' general expenses	911	469
Flowers	431	1,879
Music and choir	106	4,781
Director of Music	3,205	3,186
Organist	3,450	3,651
Choristers	592	1,128
Vergers	11,678	8,608
	21,044	26,178
Other costs		
Study and training	-	25
Community engagement expenditure	350	25
Care and Connect expenditure	56	621
Social activities cost	154	141
Depreciation/Profit(loss) on disposal of fixed assets	22,407	1,371
Sundry expenses	5,221	530
	28,188	2,713
Property costs re St Thomas's House - charity letting (Note 15)	160	841
	398,859	378,767

THE PAROCHIAL CHURCH COUNCIL OF THE PARISH OF
SALISBURY ST THOMAS AND ST EDMUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

11. ANALYSIS OF DIRECT COSTS OF RAISING FUNDS

	2020	2019
	£	£
Cost of fundraising activities		
General fundraising costs	698	1,562
Christmas tree festival expenses	55	2,150
Cost of cards for resale	-	115
Education costs including retreat	50	-
	803	3,827
Property costs re St Thomas's House - commercial letting (Note 15)	2,167	3,548
	<u>2,970</u>	<u>7,375</u>

12. ALLOCATION OF SUPPORT COSTS

The breakdown of support costs and how these were allocated across activities being supported is shown in the table below.

	Activities		2020	2019
	Church activities £	Activities for Raising funds £	Total £	Total £
Support costs:				
Office staff costs	24,004	2,761	26,765	24,867
Other office costs	8,074	1,503	9,577	11,212
Properties costs re. general office (Note 15)	981	183	1,164	2,194
Governance costs	2,670	2,670	5,340	5,184
	<u>35,729</u>	<u>7,117</u>	<u>42,846</u>	<u>43,457</u>

Office salaries, Other costs and Properties costs were allocated across activities they support based on staff time. No support costs were allocated to Missionary and Charitable giving. Governance costs were split equally across the activities.

Governance costs breakdown:	2020	2019
	£	£
Independent examiner's fee	1,200	1,165
Other accounting services	4,140	4,019
	<u>5,340</u>	<u>5,184</u>

13. ANALYSIS OF STAFF COSTS

	2020	2019
	£	£
Gross wages and salaries	37,867	35,251
Employer's contribution to defined contribution pension schemes	576	542
	<u>38,443</u>	<u>35,793</u>
	5	6

Average number of employees

No employees received employee benefits of more than £60,000 in either 2020 or 2019.

14. INDEPENDENT EXAMINER'S REMUNERATION

Net income/(expenditure) for the year is stated after charging:	2020	2019
	£	£
Independent examiner's remuneration:		
for independent examination	1,200	1,165
for other services: Accounts preparation	1,668	1,619
Bookkeeping and payroll services	2,472	2,400
	<u>5,340</u>	<u>5,184</u>

THE PAROCHIAL CHURCH COUNCIL OF THE PARISH OF
SALISBURY ST THOMAS AND ST EDMUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

15. ANALYSIS OF PROPERTY COSTS OF ST THOMAS'S HOUSE

	2020	2019
	£	£
Property costs of St Thomas's House		
Light, heat and water	1,329	2,042
Insurance	946	1,032
Repairs and maintenance	613	1,712
Cleaning	602	1,798
	<u>3,490</u>	<u>6,584</u>

St Thomas's House has three main functions. One part of the house is used as a general office, with the remaining part being used for both commercial letting and discounted letting to church groups and other charities. Property costs are split between these functions based on a combination of floor space occupied and income generated adjusted for charity discounts. This breakdown is shown in the table below.

	St Thomas's House - charity letting £	St Thomas's House - commercial letting £	General office £	2020 Total £	2019 Total £
Total of Property costs of St Thomas's House	<u>160</u>	<u>2,167</u>	<u>1,163</u>	<u>3,490</u>	<u>6,584</u>

16. TANGIBLE FIXED ASSETS

	St Thomas's House £	Fixtures, Fittings and Equipment £	Musical Instruments £	Total £
COST OR VALUATION				
At 1 January 2020	261,263	85,882	22,489	369,634
Additions	-	210,711	-	210,711
At 31 December 2020	<u>261,263</u>	<u>296,593</u>	<u>22,489</u>	<u>580,345</u>
DEPRECIATION				
At 1 January 2020	-	80,551	1,830	82,381
Charge for the Year	-	21,830	610	22,440
At 31 December 2020	<u>-</u>	<u>102,381</u>	<u>2,440</u>	<u>104,821</u>
NET BOOK VALUE				
At 31 December 2020	<u>261,263</u>	<u>194,212</u>	<u>20,049</u>	<u>475,524</u>
At 31 December 2019	<u>261,263</u>	<u>5,331</u>	<u>20,659</u>	<u>287,253</u>

17. INVESTMENTS

The parish held the following investments :-

	2020 £	2019 £
Central Board of Finance - 994 Investment fund income shares		
Market value as at 1st January 2020	19,011	16,013
Unrealised gain/(loss) on revaluation	1,313	2,998
Market value as at 31st December 2020	<u>20,324</u>	<u>19,011</u>

The original cost of the investments is not currently known.

THE PAROCHIAL CHURCH COUNCIL OF THE PARISH OF
SALISBURY ST THOMAS AND ST EDMUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

18. DEBTORS	2020	2019
	£	£
Trade debtors	2,326	5,713
Income Tax refunds due	8,869	9,677
Amounts owed by group and associated undertakings	-	34
Other debtors	2,057	1,036
Prepayments and accrued income	3,999	118,623
	<u>17,251</u>	<u>135,083</u>

19. CREDITORS	2020	2019
	£	£
Trade creditors	4,781	902
Accruals and deferred income	35,497	12,330
Other creditors	1,966	645
	<u>42,244</u>	<u>13,877</u>

20. MOVEMENTS ON RESTRICTED FUNDS

Restricted funds are sums that can only be expended for the specific purposes for which they were received.

THIS YEAR	Balance at 1 January 2020	Income	Expenditure	Transfers between funds	Balance at 31 December 2020
	£	£	£	£	£
Organ fund	12,345	770	(77,636)	54,387	(10,134)
Bell Ringers' fund	5,949	231	(938)	-	5,242
Property fund	-	22,341	(15,780)	6,067	12,628
Quest 2020	111,378	100,968	(112,428)	(99,918)	-
Other funds	11,183	17,674	(10,470)	(11,284)	7,103
	<u>£ 140,855</u>	<u>£ 141,984</u>	<u>£ (217,252)</u>	<u>£ (50,748)</u>	<u>£ 14,839</u>

PREVIOUS YEAR	Balance at 1 January 2019	Income	Expenditure	Transfers between funds	Balance at 31 December 2019
	£	£	£	£	£
Organ fund	26,719	3,780	(18,154)	-	12,345
Bell Ringers' fund	5,899	1,597	(1,547)	-	5,949
Property fund	25,884	485	(27,847)	1,478	-
Quest 2020	-	187,850	(163,689)	87,217	111,378
Other funds	4,681	30,033	(17,591)	(5,940)	11,183
	<u>£ 63,183</u>	<u>£ 223,745</u>	<u>£ (228,828)</u>	<u>£ 82,755</u>	<u>£ 140,855</u>

Property fund - funds received for repairs and improvements to the church and other properties.

Organ fund - funds received towards repairs, improvements and maintenance of the organ.

Quest 2020 fund - funds received towards church repairs and improvements for specific schedule of works.

Other funds - other donations and collections for specified purposes, plus funds held by various organisations linked to St Thomas's including Olive Branch, Flower fund etc.

THE PAROCHIAL CHURCH COUNCIL OF THE PARISH OF
SALISBURY ST THOMAS AND ST EDMUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

21. MOVEMENTS ON UNRESTRICTED FUNDS

Designated funds are sums allocated by the PCC to provide for expected future expenses.

THIS YEAR	Balance at 1 January 2020	Income	Gains/(losses) on investment assets	Expenditure	Transfers between funds	Balance at 31 December 2020
	£	£	£	£	£	£
General fund	647,930	183,178	1,313	(242,845)	129,417	718,993
Designated funds						
Quest 2020 fund	12,783	-	-	-	(12,783)	-
Organ fund	75,886	-	-	-	(75,886)	-
Roof fund	40,000	-	-	-	10,000	50,000
Annual giving	2,000	-	-	(2,000)	-	-
	778,599	183,178	1,313	(244,845)	50,748	768,993
PREVIOUS YEAR	Balance at 1 January 2019	Income	Gains/(losses) on investment assets	Expenditure	Transfers between funds	Balance at 31 December 2019
	£	£	£	£	£	£
General fund	643,776	232,991	2,998	(224,297)	(7,538)	647,930
Designated funds						
Quest 2020 fund	100,000	-	-	-	(87,217)	12,783
Organ fund	75,886	-	-	-	-	75,886
Roof fund	30,000	-	-	-	10,000	40,000
Annual giving	12,000	-	-	(12,000)	2,000	2,000
	861,662	232,991	2,998	(236,297)	(82,755)	778,599

Designated Quest 2020 fund - designated to pay for church repairs and improvements for specific schedule of works.

Designated organ fund - designated for the repair and maintenance of the organ.

Designated roof fund - designated to pay for future roof repairs.

Designated annual giving fund - designated to pay 2019 annual giving.

22 DETAILS OF TRANSFERS BETWEEN FUNDS

The organ repair project of the last three years was almost completed by 31 December 2020. A transfer of £54,387 was made from the Organ designated fund to the Organ restricted fund to pay for a major part of 2020 organ repair expenditure. At the year end the unused balance of £21,499 on the Organ designated fund was transferred back to the General fund. The year end balance on the Organ restricted fund shows a shortfall of £10,134. The charity expects in 2021 to receive income from the Listed Places of Worship Grant Scheme to cover it.

A transfer of £12,783 was made from the Quest 2020 designated fund and £93,550 from the General fund to the Quest 2020 restricted fund to pay for some of the Quest 2020 works. A transfer of £206,251 was made back to the General fund on delivery of capital assets now forming a part of General fund.

Collections from the Christmas Tree festival (included in Other funds, above) were restricted, two thirds to be donated to two different charities and one third to be retained by the PCC in the General fund. A transfer of £857 was therefore made from the Christmas tree festival fund to the General fund.

A transfer of £6,067 was made from Other funds to the Property fund to consolidate two funds with similar restrictions.

A transfer of £4,360 was made from Other funds to the General fund on the purchase of the Nativity Crib.

An annual transfer of £10,000 was made from the General fund to the Roof designated fund.

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23. ANALYSIS OF NET ASSETS BETWEEN FUNDS
THIS YEAR

	General Fund	Restricted Funds	Total Funds
	£	£	£
Tangible fixed assets	475,524	-	475,524
Investments	20,324	-	20,324
Net current assets/(liabilities)	273,145	14,839	287,984
	768,993	14,839	783,832

PREVIOUS YEAR

	General Fund	Restricted Funds	Total Funds
	£	£	£
Tangible fixed assets	287,253	-	287,253
Investments	19,011	-	19,011
Net current assets/(liabilities)	472,335	140,855	613,190
	778,599	140,855	919,454

24. FINANCIAL INSTRUMENTS

	Note	2020 £	2019 £
Financial assets measured at fair value through profit and loss:			
Investments held at fair value	17	20,324	19,011
Income, expenses, gains or losses, including changes in fair value, recognised on:			
Net Gains/(Losses) on Fixed assets measured at fair value	17	1,313	2,998
Interest on cash deposits	6	1,139	2,800
Income from listed investments	6	570	666

25. POST BALANCE SHEET EVENTS

After the year end the PCC submitted an application for a grant to Listed Places of Worship and was awarded £16,831, the Guild of St Thomas and St Edmund awarded the PCC a grant of £10,000 and the PCC was notified of legacies totalling £25,000.

26. COVID-19

In 2020 the income of the PCC was negatively affected by COVID 19 lockdown restrictions resulting in temporary closure of the church and the St Thomas's house. The regular income from general collections, specific collections and donations through church safes was down by £42,000 (in comparison to previous year). The income from St Thomas's house hire was down by £9,000, Church hire by £5,000 and Other regular fundraising by £16,000. The overall adverse effect of the Covid 19 restrictions on regular income of the PCC was therefore £72,000.

As a consequence of closure of the church and the St Thomas's house the PCC was able to save approximately £6,000 on utilities, cleaning and cost of services and music.

In 2020 The PCC has received an assistance from the Government via Coronavirus Job Retention Scheme grant totalling £8,591.

The trustees have considered the financial risks associated with COVID-19. The trustees are satisfied that the PCC will be able to continue its activities for the foreseeable future and that no material uncertainty exists over the entity's ability to continue as a going concern.

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27. VOLUNTEERS

The PCC relies on the help of general volunteers who give their time to St Thomas's in numerous ways - including cleaning, bellringing, helping in various ways during services, helping with children's groups and groups for the elderly, singing in the choir, serving coffee, as PCC members and as Lay Pastoral Assistants. The value of general volunteers' time is not recognised in the accounts.

28. SUBSIDIARY UNDERTAKING

The Guild of St Thomas and St Edmund is a charitable company limited by guarantee. (The liability of its members is limited to a sum not exceeding £10, being the amount that each member undertakes to contribute to the assets of The Guild of St Thomas and St Edmund in the event of its being wound up while he, she or it is a member or within one year after he, she or it ceases to be a member.) The Guild of St Thomas and St Edmund is controlled under an agreement by The Parochial Church Council of the Parish of Salisbury St Thomas and St Edmund. The Parochial Church Council of the Parish of Salisbury St Thomas and St Edmund ("parent") is the sole beneficiary of The Guild of St Thomas and St Edmund ("subsidiary"), whose charitable objectives are to preserve and protect for the public benefit the Parish Church of St Thomas, Salisbury and the monuments, fittings, fixture, organ, stained glass, furniture, ornaments and chattels of such church and its churchyard and burial ground. The subsidiary was incorporated on 27 February 2018 (Company number 11227325) and registered with Charity Commission on 8 November 2018 (Charity number 1180618). The total income of the subsidiary for the year to 31 December 2020 was £102,245 (2019: £158,551). The surplus for the year was £31,025 (2019: deficit of £39,106). The net assets at 31 December 2020 were £43,538 (31 December 2019: £12,513).

29. FUNDS RECEIVED AS AGENT

DONATIONS AND DISTRIBUTIONS - FROM SPECIAL COLLECTIONS

	Amount received		Amount paid		Balance held at 31 December	
	2020	2019	2020	2019	2020	2019
	£	£	£	£	£	£
Diocese of Salisbury South Sudan Appeal	-	-	-	(144)	-	-
Disaster and Emergency Committee	-	10	-	-	10	10
Goodwill Children's Homes	-	-	-	(27)	-	-
The Trussell Trust	-	50	-	(50)	-	-
The Children's Society	1,436	288	-	(288)	1,456	20
Friends of St Thomas's	-	-	-	-	176	176
Salisbury Women's Refuge	-	-	-	-	221	221
Send A Cow	-	-	-	-	1	1
Children's Chance	-	102	-	(102)	-	-
Holocaust Memorial Day Trust	-	100	(100)	-	-	100
St Luke's Healthcare for the Clergy	-	46	-	(46)	46	46
God Unlimited Outdoor Therapy	-	(4)	-	-	-	-
Rose Gale Trust	-	102	-	(102)	-	-
Mencap	142	170	-	(170)	142	-
Red Cross	-	126	-	(126)	-	-
Freedom from torture	-	806	-	(806)	-	-
Christian Aid	233	-	(233)	-	-	-
	<u>1,811</u>	<u>1,796</u>	<u>(333)</u>	<u>(1,861)</u>	<u>2,052</u>	<u>574</u>

These monies have been collected as part of the PCC's activities on behalf of the above charities but form no part of the accounts.

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