



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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**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 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.

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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

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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.

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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.

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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
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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
			<hr/>		<hr/>
			452,678		477,889
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	
		<hr/>		<hr/>	
		385,855		351,461	
LIABILITIES					
Creditors: Amounts falling due within one year	<i>Note 19</i>	16,177		14,476	
		<hr/>		<hr/>	
NET CURRENT ASSETS			369,678		336,985
			<hr/>		<hr/>
TOTAL NET ASSETS			822,356		814,874
			<hr/>		<hr/>
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	
		<hr/>		<hr/>	
			788,017		781,698
			<hr/>		<hr/>
			822,356		814,874
			<hr/>		<hr/>

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.

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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
	<hr/> 201,355	<hr/> 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
	<hr/> 5,308	<hr/> 43,213
Legacies	29,988	32,500
TOTAL OF VOLUNTARY INCOME	<hr/> 236,651	<hr/> 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

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NOTES TO THE FINANCIAL STATEMENTS
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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
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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
	<u>23,936</u>	<u>220,435</u>	<u>39,315</u>	<u>283,686</u>	<u>264,117</u>

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	-
	<u>6,026</u>	<u>5,000</u>
National charities and Community initiatives		
Alabare	5,000	5,000
The Trussell Trust	1,026	-
The Children's Society	-	4,444
Plantlife	-	61
	<u>6,026</u>	<u>9,505</u>
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
	<u>11,884</u>	<u>8,755</u>
TOTAL OF MISSIONARY AND CHARITABLE GIVING	<u>23,936</u>	<u>23,260</u>

No support costs were allocated to Missionary and Charitable giving.

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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)

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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>

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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.

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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.

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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>

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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).

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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.