

CHARITY NUMBER: 1138075

**St Peter's Church
Salesbury**

**Annual Report and Financial Statements
of the Parochial Church Council
for the year ended 31 December 2022**

Ainsworths Limited
Charter House
Stansfield Street
Nelson
Lancashire
BB9 9XY

St Peter's Church, Salisbury

**Annual Report of the Parochial Church Council
for the year ended 31 December 2022**

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St Peter's Church, Salesbury

**Administrative information of the Parochial Church Council
for the year ended 31 December 2022**

ADDRESS:

St Peter's Vicarage
49a Ribchester Road
Wilpshire
Lancashire
BB1 9HU

CHAIRMAN:

Rev'd Liz McLean

TRUSTEES:

Elizabeth Baldwin
Janet Beverly
Frank Booth
Julie Bradshaw
Ena Douglas
Howard Douglas
Diane Foote
Sheila Goodman
Anne Goodwin
Mick Grime
Sue Grime
Kathleen Sowerbutts
Ruth Warren
Elaine Wray

CHARITY NUMBER:

1138075

INDEPENDENT EXAMINERS:

Ainsworths Limited
Chartered Accountants
and Statutory Auditors
Charter House
Stansfield Street
Nelson
Lancashire
BB9 9XY

St Peter's Church, Salisbury

Annual Report of the Parochial Church Council for the year ended 31 December 2022

The Trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2022.

Public benefit:

Our Mission Action Plan is based on the Diocesan Vision 2026 'Healthy Churches Transforming Communities' and 'Growing Leaders making Disciples and being Witnesses'.

The Trustees provide the facilities and support for public services open to all and an opportunity for quiet contemplation and prayer.

The Trustees are committed to providing an opportunity for everyone to worship at our church and to become part of our community at Salisbury.

Structure and management:

St Peter's PCC has the responsibility of co-operating with the incumbent in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical. It also has maintenance responsibilities for the Church of St Peter's Salisbury.

Members of the PCC are either ex-officio or elected by the Annual Parochial Meeting (APCM) in accordance with Church Representation Rules. The following served as PCC members:-

| | |
|----------------------------|------------------------------------|
| <i>Chair:</i> | Rev'd Liz McLean |
| <i>Church Wardens:</i> | Mrs Sue Grime and Mrs Diane Foote |
| <i>Deanery Synod Reps:</i> | Mr Keith Sowerbutts, Mrs J Haworth |

Elected members:

| Until May 2025 | Until May 2024 | Until May 2023 |
|-----------------------|-----------------------|-----------------------|
| Liz Baldwin | Ena Douglas | Julie Bradshaw |
| Janet Beverly | Howard Douglas | Sheila Goodman |
| Frank Booth | Anne Goodwin | Mick Grime |
| Ruth Warren | Elaine Wray | Kathleen Sowerbutts |

Committees

The PCC operates through a number of committees, which meet between full meetings of the PCC.

St Peter's Church, Salisbury

Annual Report of the Parochial Church Council for the year ended 31 December 2022 (continued)

Review of the year:

The year has been one full of new beginnings and fresh thinking as Rev'd Liz has led and nurtured our Parish and the community to fulfil God's words. In the autumn the PCC held an Away Day in which we re-visioned what we wanted to See, Hear and Feel in our church. Over a three week period before Christmas the whole church family were asked to share in this task and at the end we were left with full boards of yellow sticky notes brimming with amazing ideas. The primary feedback was the desire to see more young families in the church and connections with the school to draw in a younger generation.

The Away Day was also a time to reflect upon our purpose as a Church and a PCC and it was amazing to realise what an active church we have at St Peter's. All this activity needs co-ordinating and the PCC recognised that we needed to re-organise so that the workload could be shared in appropriate teams each led by a PCC member. These discussions have continued and borne fruit in 2023 and our new organisational structure comprises these teams:

- Worship and Life Ministries Team – to provide services of worship and ministries of baptism, marriage and funerals for the community.
- Stewardship Team – to co-ordinate stewardship campaigns and provide faithful giving support to the church family.
- Communications Team – focussing on our website and monthly newssheet and social media posts.
- Youth and Children's Team – to assist with church and Salisbury School links and activities and to link with Gateway leaders.
- Faith and Fellowship Team – to co-ordinate discipleship groups and related church groups such as Essence and Keys Club.
- Outreach and Mission Team – to co-ordinate our charitable work and local support through working with Mothers' Union, Wiltshire Methodist Church and other churches/charities in the area.
- Social and Fundraising Team – to establish events for the church to socialise within the community and raise funds for the church.
- Buildings and Grounds Team – To maintain the building for worship and the churchyard for burials.
- Pastoral Care Team – To ensure care is given to those in the fellowship and community.

The Quinquennial was carried out with no major issues identified and a table of future work produced by the architect. Thanks to the Thursday Team for everything they do throughout the year to enable us to have such a positive report.

There was also an Archdeacon's Visitation to the church in October. Feedback celebrated the adoption by the PCC of a more in depth approach to baptisms of children, encouraging family attendance and preparatory discipleship sessions. The PCC were advised to take a more active role in their leadership responsibilities and support of the Vicar to ensure all the many ministries the church is engaged in are shared and the church enabled to grow.

Our musical and choral tradition has continued under the talented lead of the Musical Director, Rupert Keeling (appointed in January 2022), and we have continued to offer a range of services each month.

The PCC continued to work hard to sustain its diocesan commitments and we are pleased to report that we met our agreed parish contribution in 2022.

We continue to support The Children's Society and other charities at various times throughout the year. The PCC continue to be very grateful to all our Church family who give of their time and talents and who contribute financially to the work of St Peter

We look forward to continuing to help church members recognise, develop and use their gifts to the glory of God.

St Peter's Church, Salesbury

**Annual Report of the Parochial Church Council
for the year ended 31 December 2022 (continued)**

Plans for the Future:

We intend to:

- Continue to develop our links with families, the church school and encourage youth ministry.
- Engage the church in a Stewardship Campaign to encourage Christian giving and maintain our commitment to Parish Share.
- Continue to pray for the life and growth of the church family and the needs of the world.
- Continue our Outreach and develop our fellowship groups.

Financial review

Total receipts on ordinary unrestricted funds were £ 89,979(2021: £86,551) and are detailed in the financial statements.

An amount of £68,178(2021: £69,962) was spent to provide the Christian ministry from St Peter's Church, including the contributions to the diocesan parish share, which largely provides the stipends and housing for the clergy.


The net result for the year was a deficit of receipts under payments of £13,955(2021: £13,716 deficit).

Reserves policy

The balance of unrestricted funds at 31 December 2022 was £40,132(2021: £46,983). This amount is adequate to meet unrestricted expenditure for a period of six months. This level of reserves is considered sufficient for the continued existence of the PCC, however it is to be reviewed annually.

The balance of £37,338(2021: £44,532) in restricted and endowment funds is retained towards meeting the cost of the organ restoration and the upkeep of the church and the churchyard.

Approved by the PCC on 21/5/23 and signed on their behalf by Rev'd Liz McLean


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Independent Examiner's Report to the Parochial Church Council of St Peter's, Salisbury

Independent examiner's report to the Parochial Church Council of St Peter's (Salisbury).

I report on the accounts of the charity for the year ended 31st December 2022, which are set out on pages 7 to 14.

Respective responsibilities of the PCC and examiner

The charity's PCC is responsible for the preparation of the accounts. The charity's PCC consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- To follow the procedures laid down in the General Directions given by the Charity Commissioner under section 145(5)(b) of the 2011 Act; and
- State whether any particular matters have come to my attention.

Basis of independent examiner's report

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

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirements:
 - To keep accounting records in accordance with section 130 of the 2011 Act; and
 - To prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Michael Heys FCCA, ACA
Independent Examiner

21.05.23
Date:

Parochial Church Council of St Peter's, Salisbury

**Statement of Financial Activities for the
year ended 31 December 2022**

| | Notes | Un -restricted Funds £ | Restricted Funds £ | Endow- ment Funds £ | Total Funds | |
|------------------------------------|-------|---------------------------------|--------------------------|------------------------------|-------------|-----------|
| | | | | | 2022 £ | 2021 £ |
| Incoming Resources: | | | | | | |
| Donations & Legacies | 2a | 66,037 | - | - | 66,037 | 64,400 |
| Charitable activities | | | | | | |
| The Church & Its Mission | 2b | 17,543 | - | - | 17,543 | 18,641 |
| Other trading activities | 2c | 2,733 | - | - | 2,733 | 22 |
| Investments | 2d | 3,666 | - | 230 | 3,896 | 3,705 |
| | | | | | | |
| Total Incoming Resources | | 89,979 | - | 230 | 90,209 | 86,768 |
| | | | | | | |
| Resources used: | | | | | | |
| Charitable activities | | | | | | |
| The Church & Its Mission | 3 | 97,572 | 6,592 | | 104,164 | 100,484 |
| | | | | | | |
| Total Resources Used | | 97,572 | 6,592 | | 104,164 | 100,484 |
| | | | | | | |
| Net (Outgoing)/ Incoming Resources | | (7,593) | (6,592) | 230 | (13,955) | (13,716) |
| | | | | | | |
| Gross transfers between funds | | (1,000) | 1,000 | - | - | - |
| | | | | | | |
| Net Movement in Funds | | (8,593) | (5,592) | 230 | (13,955) | (13,716) |
| | | | | | | |
| Balances b/f at 01.01.22 | | 46,893 | 26,851 | 17,681 | 91,425 | 105,141 |
| | | | | | | |
| Balances c/f at 31.12.22 | | 38,300 | 21,259 | 17,911 | 77,470 | 91,425 |
| | | | | | | |

Parochial Church Council of St Peter's, Salesbury

Balance Sheet as at 31 December 2022

| | Notes | 2022 £ | 2021 £ |
|----------------------------|--------|-----------|-----------|
| Fixed Assets | | | |
| Tangible assets | 5 | 17,655 | 25,111 |
| Investment assets | 6 | 22,918 | 22,688 |
| | | 40,573 | 47,799 |
| Current Assets | | | |
| Debtors | 7 | 3,000 | 9,175 |
| Short term deposits | | 26,895 | 25,889 |
| Cash at bank and in hand | | 7,002 | 11,275 |
| | | 36,897 | 46,339 |
| Current Liabilities | | | |
| Creditors | 8 | - | 2,713 |
| Net Assets | | 77,470 | 91,425 |
| Funds | | | |
| Unrestricted | 10 | 40,132 | 41,567 |
| Restricted | 9 & 10 | 19,427 | 32,177 |
| Endowment | 10 | 17,911 | 17,681 |
| | | 77,470 | 91,425 |

Approved by the Parochial Church Council and signed on its behalf by:

.....*Liz McLean*.....

Rev'd Liz McLean

Date: 21/5/23

Parochial Church Council of St Peter's, Salesbury

**Notes to the Financial Statements for the
year ended 31 December 2022**

1. ACCOUNTING POLICIES

The financial statements have been prepared in accordance with 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) issued on 16th July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1st January 2015.

No material adjustments were identified on transition to FRS 102. Therefore, the comparatives have not been restated and a separate transition note has not been presented.

The PCC constitutes a public benefit entity as defined by FRS 102.

The Trustees have evaluated the circumstances in which the PCC operates and have concluded that there are no material uncertainties that cast doubt on the charity's ability to continue as a going concern.

Funds

Endowment funds are funds, the capital of which must be maintained, only income arising from investment of the endowment may be used either as restricted or unrestricted funds depending upon the purpose for which the endowment was established.

Restricted funds represent (a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest and (b) donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund. The PCC does not usually invest separately for each fund. Where there is no separate investment, interest is apportioned to individual funds on an average balance basis.

Unrestricted funds are general funds which can be used for PCC ordinary purposes.

Incoming resources

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received. Grants and legacies are accounted for when the PCC is legally entitled to the amounts due. Dividends are accounted for when receivable, interest is accrued. All other income is recognised when it is receivable. All incoming resources are accounted for gross.

Parochial Church Council of St Peter's, Salisbury

Notes to the Financial Statements for the year ended 31 December 2022 (continued)

1. ACCOUNTING POLICIES (continued)

Resources expended

Grants and donations are accounted for when paid over or when awarded, if that award creates a binding or constructive obligation on the PCC. The diocesan parish share is accounted for when due. Amounts received specifically for mission are dealt with as restricted funds. All other expenditure is generally recognised when it is incurred and is accounted for gross.

Tangible fixed assets

Consecrated and benefice property is not included in the accounts in accordance with Section 10 of the Charities Act 2011.

Moveable church furnishings held by the vicar and church wardens on special trust for the PCC and which require a faculty for disposal are inalienable property. All expenditure incurred during the year on consecrated or beneficed buildings and moveable church furnishings, whether maintenance or improvement, is written off.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

| | |
|---------------------------|-------------------|
| Assets under construction | Nil |
| Plant and equipment | 15% straight-line |

Assets under construction are costs incurred in respect of proposed extensions.

Investments are valued at fair value as at 31st December 2022.

Stocks

Stocks are valued at the lower of cost and net realisable value.

Parochial Church Council of St Peter's, Salisbury

**Notes to the Financial Statements for the
year ended 31 December 2022 (continued)**

| | Unrestrict ed | Restricted | Endow- ment | Total Funds | |
|------------------------------------|------------------|------------|----------------|---------------|---------------|
| | Funds | Funds | Funds | 2022 | 2021 |
| | £ | £ | £ | £ | £ |
| 2. INCOME | | | | | |
| <i>2a Donations & Legacies</i> | | | | | |
| Income tax recoverable | 11,132 | - | - | 11,132 | 11,200 |
| Collections (open plate) | 47,532 | - | - | 47,532 | 44,385 |
| Donations, appeals etc. | 7,373 | - | - | 7,373 | 8,815 |
| | 66,037 | | | 66,037 | 64,400 |
| | | | | | |
| | | | | | |
| <i>2b Charitable activities</i> | | | | | |
| Fees | 17,208 | - | - | 17,208 | 18,470 |
| Mission and Fairtrade | 335 | - | - | 335 | 171 |
| | 17,543 | - | - | 17,543 | 18,641 |
| | | | | | |
| | | | | | |
| <i>2c Other trading activities</i> | | | | | |
| Fetes, bazaars, others | 2,733 | - | - | 2,733 | - |
| Magazine receipts | - | - | - | - | 22 |
| | | | | | |
| | 2,733 | - | - | 2,733 | 22 |
| | | | | | |
| <i>2d Income from investments</i> | | | | | |
| Dividends and interest | 3,666 | - | 230 | 3,896 | 3,705 |
| | | | | | |
| | | | | | |
| Total income | 89,979 | - | 230 | 90,209 | 86,768 |

Parochial Church Council of St Peter's, Salesbury

**Notes to the Financial Statements for the
year ended 31 December 2022 (continued)**

| | Unrestricted | Restricted | Total Funds | |
|---|--------------|------------|-------------|---------|
| | Funds | Funds | 2022 | 2021 |
| | £ | £ | £ | £ |
| 3. RESOURCES USED | | | | |
| <i>3a Grants</i> | | | | |
| Missionary/charitable giving: | 919 | - | 919 | 598 |
| | 919 | - | 919 | 598 |
| 3b Directly relating to the work of the Church | | | | |
| Ministry: Clergy expenses | 2,462 | - | 2,462 | 4,249 |
| Diocesan Quota | 65,716 | - | 65,716 | 65,713 |
| Church: Running expenses | 5,972 | - | 5,972 | 7,243 |
| Maintenance | 1,074 | - | 1,074 | 538 |
| Expenditure on parish magazine | - | - | - | 160 |
| Upkeep of churchyard | - | 6,592 | 6,592 | 7,478 |
| Salaries | 9,121 | - | 9,121 | 5,732 |
| Mission and Fairtrade | 672 | - | 672 | - |
| Depreciation | 7,456 | - | 7,456 | 7,456 |
| | 92,473 | 6,592 | 99,065 | 98,569 |
| <i>3c Church management/admin.</i> | | | | |
| Administration: | | | | |
| Printing, stationery & cards | 3,802 | - | 3,802 | 963 |
| Accountants fee | 378 | - | 378 | 354 |
| | 4,180 | - | 4,180 | 1,317 |
| TOTAL resources used | 97,572 | 6,592 | 104,164 | 100,484 |
| Loss on fixed asset relates to assets under construction being written off. | | | | |
| 4. STAFF COSTS | | | | |
| Salaries (included in 3b above) | 9,121 | - | 9,121 | 5,732 |

During the year the PCC employed an organist and a church cleaner (both part-time) but no payments were large enough to attract social security costs.

Together these equate to less than one full time employee.

Parochial Church Council of St Peter's, Salesbury
Notes to the Financial Statements for the
year ended 31 December 2022 (continued)

| | | | |
|---------------------------------|---------------|-------------|--------------|
| 5. TANGIBLE FIXED ASSETS | | | |
| | | Plant & | Total |
| | | Equipment | Fixed Assets |
| | | £ | £ |
| Cost: | | | |
| at 1 January 2022 | | 49,709 | 49,709 |
| Additions | | - | - |
| Disposals | | - | - |
| at 31 December 2022 | | 49,709 | 49,709 |
| Depreciation: | | | |
| at 1 January 2022 | | 24,598 | 24,598 |
| Charge for the year | | 7,456 | 7,456 |
| at 31 December 2022 | | 32,054 | 32,054 |
| Net book value: | | | |
| at 1 January 2022 | | 25,111 | 25,111 |
| at 31 December 2022 | | 17,655 | 17,655 |
| 6. INVESTMENT ASSETS | | | |
| | Endowmen t | General | Total |
| | Fund | Fund | Inv Assets |
| | £ | £ | £ |
| Cost: at 1 January 2022 | 17,681 | 5,007 | 22,688 |
| Additions | 230 | - | 230 |
| at 31 December 2022 | 17,911 | 5,007 | 22,918 |
| Fair value basis | | | |
| at 31 December 2022 | 76,967 | 17,560 | 94,527 |
| | | 2022 | 2021 |
| | | £ | £ |
| 7. DEBTORS | | | |
| Blackburn Diocese | | - | 1,440 |
| Income tax recoverable | | 3,000 | 7,735 |
| | | 3,000 | 9,175 |
| 8. CREDITORS | | | |
| Trade creditors | | - | 2,713 |

Parochial Church Council of St Peter's, Salesbury

**Notes to the Financial Statements for the
year ended 31 December 2022 (continued)**

9. FUND DETAILS

The restricted funds comprise the following:

| | Balance B/F | Incoming Resources | Resources expended | Transfer s | Balance C/F |
|-----------------------|----------------|-----------------------|-----------------------|---------------|----------------|
| | £ | £ | £ | £ | £ |
| Organ Fund | 2,078 | - | - | (1,000) | 1,078 |
| Choir Fund | 449 | - | - | - | 449 |
| Special Project Fund | 245 | - | - | - | 245 |
| Tangible fixed assets | 25,111 | - | (7,456) | - | 17,655 |
| Churchyard & Funeral | 4,294 | - | (6,592) | 2,298 | - |
| | 32,177 | - | (14,048) | 1,298 | 19,427 |

| | Unrestricted | Restricted | Endowmen t | Total |
|---|--------------|------------|---------------|--------|
| | Funds | Funds | Funds | Funds |
| | £ | £ | £ | £ |
| 10. ANALYSIS OF NET ASSETS BY FUND | | | | |
| Tangible fixed assets | - | 17,655 | - | 17,655 |
| Investment fixed assets | 5,007 | - | 17,911 | 22,918 |
| Current assets | 35,125 | 1,772 | - | 36,897 |
| Current liabilities | - | - | - | - |
| Fund balance | 40,132 | 19,427 | 17,911 | 77,470 |