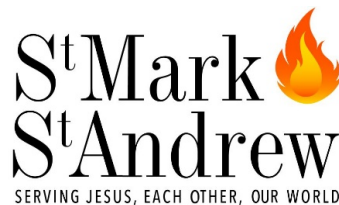


PARISH OF
SALISBURY ST MARK AND
LAVERSTOCK ST ANDREW

**ANNUAL REPORT FOR THE YEAR
JANUARY - DECEMBER
2020**



Annual Report 2020

Electoral Roll

The revised Church membership will be presented at the APCM when the revised Electoral Roll comes into force, the current membership is 166 of which 113 (68%) are resident and 53 (32%) are non-resident .

Alan Ely, Electoral Roll Officer

PCC Members 2020

Elected members for St Mark's: Jane Wang, Steve Hardy, Maureen Snook, Adele Price, Dr Phil Clements, Jill Browning, Veronica Burton

Elected members for St Andrew's: Rachel Beswick, Liz Bunting, Barry Davies, Debbie Somerville, Joan Prior

Deanery Synod: Jo King, Alan Ely, Linda Knapp

Ex-officio: Jill Offer, Diane Roberts

Co-opted: Debi Coveney

Churchwardens: Jo King and Sarah Hardy for St Mark's; Sue Gallagher and Russell Jugg for St Andrew's.

PCC Decisions taken in 2020

During 2020 the PCC met 4 times in 2020 - 1 in person and 3 via Zoom as from March the country was in a national lockdown due to the Covid-10 pandemic. The PCC have not met in person since March 2020.

Decisions taken by the PCC: Welcome cards have been introduced in both churches, the PCC have employed Jane Holme as our new Parish Administrator who commenced in March, Faculty applications have been submitted by St Andrew's for the removal of a communion table in the Lady Chapel and in St Mark's there is an ongoing application for an Ark to be erected in the church garden (at present awaiting planning permission before applying for the Faculty). Permission given for St Andrew's to refurbish the kitchen area in the Curtis Room. Broadband was installed at St Mark's for live streaming of services which continues. Permission given for a toddler group to be started at St Mark's in the Spring of 2021 when Covid restrictions have eased. Policy documents approval or awaiting approval are: Mission Policy; Health & Safety; Data Protection and Safeguarding. The PCC approved David Hazelton as a Foundation Governor at St Andrew's CE VA Primary School. The 2020 APCM was held in October as per Diocesan guidelines.

Maureen Snook

PCC Secretary

Churchwardens' report for St Mark's

The year 2020 has been a strange year for all of us. Charles very kindly continued to be our Churchwarden until October when our APCM was held and Sarah Hardy joined me as Churchwardens for St Mark's. The first lockdown was very challenging as we became used to services on line, house groups, PCC meetings, Malt meetings on zoom. We re-opened the church in July and people gradually began to attend over the following months. The vision which came out of our 24 hours of prayer and vision day put in place our objectives for 2020 and beyond –

- i) Reviewing the present service provision and refreshing our new 10 am service;
- ii) Reviewing the usability of our buildings and maintaining them well for church members and visitors (also with a view to bringing in income from the hiring of the halls);
- iii) Creating new volunteer or paid roles to increase the capacity of our church's mission;
- iv) Designing new courses and programmes to help us grow with God and each other;
- v) Ensuring we are looking out for each other and those who come to our services;
- vi) Turning our focus outwards again to the community we're called to serve.

There has been working done during 2020 on all these areas of our church life. However, there's more to do and we are excited about what God will do amongst us.

Jo and Sarah

MALT Report for 2020

In early February 2020 we looked at how we could change our 10 am service to include the whole church family and visitors coming to the church. This was a follow up to our 24 hours of prayer and vision day. We decided on a way forward (only for the church to be closed in March!).

During the first lockdown, we invited members of the community to hang a ribbon on the prayer tree or write a prayer for us to pray and hang it on the porch gate. We had many discussions with people as we played music in the garden each Sunday and some of those people we talked with have come to the church when we re-opened. In early summer we discussed opening the porch and having further opportunities for reading scriptures and taking stones with scriptures and prayers on for people passing through the garden. Risk assessments were completed for the porch and we had many visitors during this time, and still have! We then discussed how we would safely re open the church on the 26 July. In the autumn we had a spotlight discussion on Faith (discipleship and house groups) and in November a discussion on Christmas events; for the first time we held a drive in Carol Service in Aldi's car park which was a great success. We managed, thanks to Anton, to be able to begin live streaming our services at the end of the year and this has continued into 2021.

It has been a challenging and valuable time of learning new ways of doing things, having contact with the community and welcoming in people who are searching for God. Andy began a Christianity Explored group in November and there was a course on prayer and another on digging deeper into God's word. Although pressures from time to time, it has been a very nourishing time for us as individuals and as a church. Huge thanks to all who have helped during this last year.

Church Warden Report 2020 - St Andrew's

Certainly 2020 has been quite a challenging year for churches and St. Andrews was no exception. As we began 2020 nothing could have prepared us for what was to come. In March, Mothers Union members made the posies for Mothering Sunday but because of the coronavirus news we had to close St. Andrews the Sunday before, so a list was compiled of members of the congregation who would normally receive some flowers and a few of us met on the Sunday morning in the churchyard and divided the flower posies out between us and set about delivering them to the homes. A small network of church members volunteered to call church members regularly to make sure they were well and if they required any shopping. On Palm Sunday, Palm Crosses were placed outside the church gate with a prayer and encouraged anyone passing to take one. On Easter Sunday, Easter Eggs were placed outside the gate with a prayer and again anyone passing by were invited to take one. Our church services were able to be recorded at St Marks, including Breakfast @9 and afterwards the congregations were invited to have a coffee and a chat on Zoom. Our congregation could access this by clicking a link from the news sheet. For members not connected to the internet the new sheet was hand delivered. As the weeks went by trying to stay connected to the village was very important. Large branches were tied to the fence and different coloured ribbons were put on a table for the community to tie a ribbon on the branch in memory of a loved one. This was followed by a "Board of Hope" inviting people to make and place an item of hope on the board. While we were unable to hold church services we opened the church daily for prayer. During the closure Mary and Nigel Terry gave the Curtis Room a face lift with Nigel ripping out the kitchen and making a bespoke one. We were able to return to church on Sunday 19th July, before this happened, the church had to be made ready for the opening by making it Covid safe. The Sunday services continued to be recorded for those who were unable to attend. On 20th September Breakfast @9 returned to church and as we were unable to serve the usual bacon rolls we served individually wrapped croissants and a selection of small wrapped cheeses. Members brought their own drinks. In October Mary Terry left St. Andrews to be attached to St. Lawrence Church as part of her curacy training. Also, in October John Read a very valued member of our congregation and PCC, suddenly died. He worked tirelessly in our churchyard keeping it looking beautiful, he also replaced and paid for new coverings on the pews. The APCM was held in October and this had been delayed from April due to the Coronavirus, Russell Jugg was elected as Church Warden for St. Andrews. Unfortunately, we had to close the church because of a second lockdown on 4th November. On 8th November we held a Remembrance Service outside which was well attended. The church reopened for services on 2nd December. A large board was put up by the fence, this was made by Jenny King for Advent and each day

she added something to this telling the story of the Nativity. Two weeks before Christmas people were invited to hang a bauble on the large tree at the front of the church with a message written on them, this was a great success with red, silver and gold baubles making the tree look lovely. We had our usual Christmas tree decorated inside the church and the window sills were once again beautifully decorated with greenery and candles. Because of number restrictions inside church we held two Carol Services and places had to be booked with the Parish Office in advance. On Christmas Eve we held our Christingle Service, followed later by our Midnight Communion.

I would like to thank everyone who has helped keep St. Andrews in the forefront of the community during these difficult times and, when we have been allowed to open, making sure the Church was ready and Covid safe. The support shown to me has been very much appreciated. Thank you to you all.

Sue Gallagher

Safeguarding Report

At the beginning of the year, Karen Bell, who had been our Safeguarding Officer for some time, decided to step back from this role. As there wasn't a volunteer to take on the role I took the role on temporarily. During 2020 the Diocese introduced a new safeguarding platform which records the names and job roles of everyone in the churches. It alerts people when their DBS is up for renewal and automatically sends out letters/e mails informing people how to renew these. The database shows what level of training each person has and the Diocese is moving away from holding day courses as it is easier for people to do training on line. There are three levels of training – Basic, Foundation and Leadership which replaces the C training. It is up to the church Safeguarding Officer to put the names of the people onto the data base and their roles.

The Safeguarding Team at the Diocesan Office are incredibly helpful on any subject and I am very grateful for them guiding me through. In late 2020 there was a possible safeguarding issue raised at St Andrew's. I contacted the Diocesan Office which was then referred to Wiltshire's Multi Agency Safeguarding Hub (MASH) who investigated the matter. The conclusion was that the incidents shared were not a safeguarding matter.

As an update, the Safeguarding Officer is now Veronica Burton who took over in early 2021

Le King

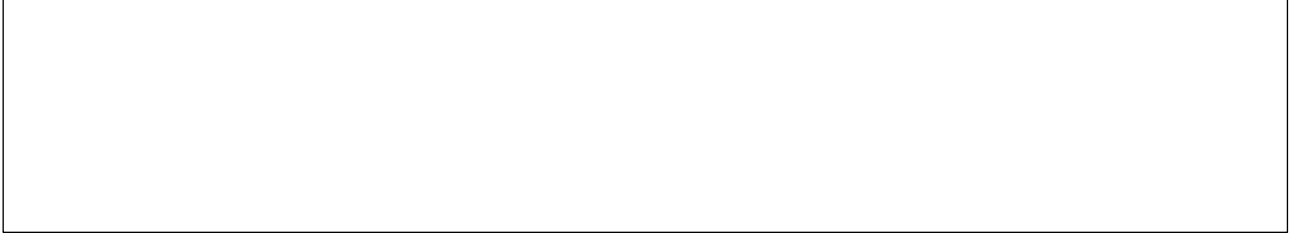
Deanery Synod 2020

Deanery Synod began a new triennium in November with a Zoom Meeting, the second of the year owing to the restrictions of Covid-19.

Each meeting gave members the opportunity to hear how creatively individual parishes were coping with the demands of streaming services and maintaining contacts.

We also heard detailed updates on the Diocesan Plan, especially the Five-Year Financial Framework.

Work on our own Deanery Plan and the four identified areas of Mission, Community, Pastoral/Deployment & Resources will make more progress when



Salt Meetings 2020

The congregations of both Breakfast@9 and the 10.30 services are invited to these meetings and PCC members are joined by several others as we discuss and plan.

At the beginning of the year the vision of the church was discussed, but we have been unable to move forward with most of this because of the pandemic and lockdown.

During lockdown we had weekly 'mini' SALT meetings to keep a check on how people were. Pastoral Care was important, and our buddy system of weekly phone calls covered all members of both congregations, along with our delivery of the newsletter to those who were unable to access it by email. This is something we have continued through the year and will continue when the pandemic has ended.

Contact with the village also took an important place, and throughout the year ideas were discussed as to how we could reach those outside the church, resulting in banners, items to hang on the 'tree' remembering people, prayers, etc, and a table outside the fence with prayers and items relevant to the church's season that those passing could take. During Advent a nativity scene had something added to it each day for those passing to spot. All of these were all well received by those in the village. We have also looked at our communication both inside and outside the church and notice boards have been improved.

'Welcome' cards have been designed and produced for those moving into the village. These were used at the beginning of the year and we wait for the time when we can welcome people to Laverstock again.

Re-opening the church safely for services, with the questions of when and how has been important, along with how to do this safely. Breakfast@9 has continued with videos followed by zoom discussions and discussions in the churchyard and we are looking at updating the technology for Breakfast@9 for when families can move back into the building in a relaxed way.

Most of the congregations have not yet seen the results of the painting of the Curtis Room and the refurbishment of the kitchen and will be delighted when they do and plans are being made to turn the side chapel into a 'quiet space'. We are in the process of submitting a faculty for the removal of the table there.

When the restrictions of the pandemic have ended, we hope to continue to look outward, rather than expecting villagers to come to us, to keep the church at the centre of the village, with the church gates kept open and the different 'promotions' happening at the fence.

Diane Roberts

Vicar's report

Where should one start with summarising the Covid-19 year that was 2020? I think probably to keep it brief and look forwards! I'd say my overarching thought about the passing year is firstly gratitude to God for his faithful protection and the secure hope we have in Christ, and secondly thanks to everyone in the church family who have stepped up to care for each other and adapt to the changing circumstances we have found ourselves in during this pandemic.

We started the year in celebration with events to mark Burns night, a thinly veiled excuse for a good old dinner-dance, and a charity birthday party for our semicentennial vicar. However, we quickly realised that this was not going to be an ordinary year. Mothering Sunday worship was cancelled and we returned for Palm Sunday online where we have continued since through varying stages of lockdown, reopening and re-closure of our buildings.

Rather than talk about what we did or didn't do, let me rehearse some things I think we have been reminded of this year.

- **God is good.**

"Give thanks to the LORD, for he is good; his love endures forever." Psalm 107:1

Bad things that happen in the world do not reflect the character of God, his love shines through.

- **Life is fragile.**

"O Lord, make me know my end and what is the measure of my days; let me know how fleeting I am!" Psalm 39:4

We are filled with sadness at the losses that have been endured this year including in our own family that of John Read and David Jordan.

- **Our plans may fail but the purposes of God prevail**

"Look carefully then how you walk, not as unwise but as wise, making the best use of the time, because the days are evil. Therefore do not be foolish, but understand what the will of the Lord is." Ephesians 5:15-17

Whatever vision we thought we had for this year, and whatever events we may have cancelled or whatever we thought this year was going to be about but turned out not to be, God is still at work in ways of his planning. His kingdom is still advancing and he is still on the throne. Our vision and plans mature in the light of experience and his revealed will. It causes us to be more humble and trusting.

- **People are precious**

"Beloved, let us love one another, for love is from God, and whoever loves has been born of God and knows God." 1John4:7

The way in which we have rushed to find ways to care for each other, phone around, work on our communications, deliver newsletters, and seek to share his word with each other speaks volumes about how we take his command to love one another as he has loved us. Thank you especially Jane, the Churchwardens, Rachel (for Breakfast@9) and homegroup leaders for being at the forefront of this.

- **We can adapt and learn**

"Behold, I am doing a new thing; now it springs forth, do you not perceive it? I will make a way in the wilderness and rivers in the desert." Isaiah 43:19

It's a tenuous Scripture, but a reminder that God is creative and adaptive as we have learnt to be this year through new technology to help make a way for people access God's word, fellowship and worship. We give thanks for this technology and those who have helped us to get to grips with it, use it including Anton and Alan, and everyone who has been willing to have their face on camera and zoom and YouTube!

- **Witness is always possible**

"In the same way, let your light shine before others, so that they may see your good works and give glory to your Father who is in heaven." Matthew 5:16

God speaks through our acts of kindness, even when we feel restricted and weak, he is able to testify and draw people to himself, and he has been sending new people our way this year. We look forward to getting to know them and sharing our lives with them as restrictions ease.

- **Our values define us (even more than our vision).**

"Since then you have been raised with Christ, seek the things that are above, where Christ is, seated at the right hand of God." Colossians 3:1

We started the year working hard at our vision and making plans (see point 3 above) and thought of change can cause unease, but life in 2020 has managed to do that all by itself. In times of crisis it is our values that come to the forefront. Some values I have seen at play over these months have been: 1/ Everyone matters - our care for each other. 2/ Actions speak - the way we have used our buildings to connect, and our time for people, 3/ Worship unites - whether online or onsite the family who pray together stay together, 4/ God provides - we look to him for provision and he has sustained us, equipped us and resourced. 5/ Faith, hope and love inspire us - as we fix our eyes on Christ we gain new focus.

- **It's good to be together in this**

"Now you are the body of Christ" 1 Corinthians 12:27

Thank you, church, I couldn't have got through this year positively and constructively without you.

- **It's good to be with God**

"For I know the plans I have for you, declares the Lord, plans for welfare and not for evil, to give you a future and a hope." Jeremiah 29:11

"I am the vine; you are the branches. If you remain in me and I in you, you will bear much fruit; apart from me you can do nothing." John 15:5

"Whoever believes in me... rivers of living water will flow from within them." By this he meant the Spirit." John 7:38-39

Thank you Father, Son and Holy Spirit for your life in me and your purposes for us.

We look to the future with hope.
Andy Bousfield.

**Independent Examiner's Report,
To the PCC of Salisbury St Mark and Laverstock St Andrew**

This report on the accounts of the PCC for the year ended 31 December 2020, which are set out on the adjoining pages, is in respect of an examination carried out under regulation 3(3) of the Church Accounting Regulations 1997 to 2001 ('the regulations') and s.43 of the Charities Act 1993 ('the Act').

Respective responsibilities of the PCC and the examiner

As members of the PCC you are responsible for the preparation of the accounts: you consider that the audit requirement of Regulation 3(3) and section 43(3) of the Act do not apply. It is my responsibility to issue this report on those accounts in accordance with the terms of Regulation 25.

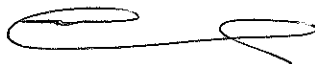
Basis of this report

My examination was carried out in accordance with the General Directions given by the Charity Commission under section 43(7)(b) of the Act and to be found in the Church Guidance, 2001 edition, issued by the Finance Division of the Archbishops' Council. That examination includes a review of the accounting records kept by the PCC and a comparison of the accounts with those records. It also includes considering any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given on the accounts.

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 in respect of the requirements to keep accounting records in accordance with section 41 of the Act; and to prepare accounts, which accord with the accounting records and to comply with the requirements of the Act and the Regulations have not been met.
- 2) Or to which in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Clifford Fry & Co LLP
Chartered Accountants
St Mary's House
Netherhampton
Salisbury
Wilts
SP2 8PU

18/3/21

PAROCHIAL CHURCH COUNCIL OF SALISBURY ST MARK AND LAVERSTOCK ST ANDREW

FINANCIAL REVIEW for year ended 31 December 2020

On January 30th 2013, the Parochial Church Council of St Mark's Salisbury and St Andrew's Church Parochial Church Council merged, retaining the same Charities Commission number as St Mark's Church, with the name changed to Parochial Church Council of Salisbury St Mark and Laverstock St Andrew.

The PCC approved that the Financial Statements will reflect income and expenditure for Salisbury St Mark and Laverstock St Andrew.

The financial position of St Mark's and St Andrew's remained positive in 2020, the Parish Share was paid in full and there were sufficient resources available to cover local mission activities and also to cover the 10% tithe of general giving that is paid for Christian Mission at home and overseas.

During 2020 Voluntary income reduced by £27,527 (20%) over 2019 to £109,774; (2019: £137,301), 2019 included a legacy received in the year of £10,000.

Income accumulated into restricted funds was £2,314; (2019: £6,446) as detailed in note 2b.

Total income for 2020 being £120,930; (2019: £156,378)

Expenditure in the year totalled £120,362; (2019: £130,296)

This resulted in income exceeding costs by £568 (2019: £26,082)

The PCC of Salisbury St Mark and Laverstock St Andrew is registered with the Charities Commission under number 1141301

PAROCHIAL CHURCH COUNCIL OF SALISBURY ST MARK AND LAVERSTOCK ST ANDREW

STATEMENT OF FINANCIAL ACTIVITIES for year ended 31 December 2020

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS	
				2020	2019
INCOMING RESOURCES					
Voluntary income	2a	109,774	-	109,774	137,301
Activities for generating funds	2b	-	2,314	2,314	6,446
Income from Investments	2c	2,762	-	2,762	2,727
Church Activities	2d	6,080	-	6,080	9,904
TOTAL INCOMING RESOURCES		118,616	2,314	120,930	156,378
RESOURCES EXPENDED					
Church activities	3a	111,155	2,935	114,090	128,506
Governance costs	3b	292	-	292	286
Support Costs	3c	5,980	-	5,980	1,504
TOTAL RESOURCES EXPENDED		117,427	2,935	120,362	130,296
NET INCOMING/(OUTGOING) RESOURCES		1,189	(621)	568	26,082
Movement in Market Value of Restricted Investment funds	5a		7,390	7,390	16,440
Movement in Reserves		1,189	6,769	7,958	42,522
<i>Total balances carried forward at 31 December 2019</i>		<i>119,050</i>	<i>134,482</i>	<i>253,532</i>	
Total balances carried forward at 31 December 2020		120,239	141,251	261,490	

PAROCHIAL CHURCH COUNCIL OF SALISBURY ST MARK AND LAVERSTOCK ST ANDREW

BALANCE SHEET AS AT 31 DECEMBER 2020

	Note	2020	2019
FIXED ASSETS			
Investments	5a	110,238	102,848
CURRENT ASSETS			
Sundry Debtors	5c	13,795	14,972
Short-term deposits	5b	43,309	42,120
Cash at Bank - CAF		57,213	61,227
Cash at Bank - RBS		25,418	34,322
Cash at Bank - Lloyds		25,764	19,597
Discretionary fund		(0)	(0)
Petty Cash		13	13
		165,512	172,251
CURRENT LIABILITIES			
Less Sundry Creditors	5d	(14,260)	(21,567)
NET CURRENT ASSETS		151,252	150,684
TOTAL ASSETS LESS LIABILITIES		261,490	253,532
Represented by:			
FUNDS	6		
Unrestricted	6c	120,239	119,050
Restricted	6e	105,255	100,802
Reserve	6b	35,996	33,680
	6e	261,490	253,532

PAROCHIAL CHURCH COUNCIL OF SALISBURY ST MARK AND LAVERSTOCK ST ANDREW

Movement in Funds excluding restricted Investment Funds (see note 6 c)

	Unrestricted £	Restricted £	Total £
Balances Brought Forward as at 1.1.20			
General Fund	125,632		125,632
St Mark's Building Fund			
Sudan			
Church Growth & Mission (Desig)		1,924	1,924
Mini Marks		371	371
Re-Ordering & Annexe		9,709	9,709
Barrington Centre Kitchen Grant			
Flower Fund		68	68
Alpha Courses		250	250
Open the Book Fund		255	255
War Memorial Fund		407	407
Rector and Church Wardens Fabric		12,110	12,110
CMS Lent Boxes		20	20
Petty Cash(Office+Mini-Marks)	13		13
Discretionary fund	(0)		(0)
St Mark's notice board		1,000	1,000
Cross bar café		5,520	5,520
Youth worker			
Sundry Debtors	14,972		14,972
Sundry Creditors	(21,567)		(21,567)
	119,050	31,634	150,684

	Unrestricted £	Restricted £	Total £
Balances Carried Forward as at 31.12.20			
General Fund	120,691		120,691
St Mark's Building Fund			
Sudan			
Church Growth & Mission (Desig)		951	951
Mini Marks		371	371
Re-Ordering & Annexe		9,709	9,709
Barrington Centre Kitchen Grant			
Flower Fund		68	68
Alpha Courses		250	250
Open the Book Fund		255	255
War Memorial Fund		407	407
Rector and Church Wardens Fabric		12,161	12,161
CMS Lent Boxes		20	20
Petty Cash(Office+Mini-Marks)	13		13
Discretionary fund	(0)		(0)
St Mark's notice board		766	766
Cross bar café		5,889	5,889
Ark project		166	166
	120,704	31,013	151,717
Sundry Debtors	13,795		13,795
Sundry Creditors	(14,260)		(14,260)
	120,239	31,013	151,252
Funds Movement excluding market value adj of investment funds	1,189	(621)	568

PAROCHIAL CHURCH COUNCIL OF SALISBURY ST MARK AND LAVERSTOCK ST ANDREW

Notes to the Financial Statements for the year ended 31 December 2020

1 ACCOUNTING POLICIES

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the Charities SORP 2005, except where noted due to the smallness of scale.

The financial statements have been prepared under the historical cost convention.

Funds

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted.

Restricted funds are those given for a particular purpose.

The accounts include all transactions, assets and liabilities for which the PCC is responsible in law.

Incoming Resources

Voluntary income and capital sources

Collections are recognised when received by the PCC.

Gift Aid related to January to December 2020 period but claimed for in 2021 is accounted for within 2020 receipts

Income from investments

Interest entitlements are accounted for when they are received so long as there are 12 monthly or 4 quarterly receipts. This is an amendment to the standard, which requires them to be recognised as they accrue.

Resources Expended

Church Activities

The Diocesan Parish Share is paid in full up to 31st December 2020 and it is anticipated the share for 2021 can be paid in full in that year.

Fixed Assets

Consecrated property and movable church furnishings

Consecrated and beneficed property of any kind is excluded from the accounts by s.96(2)(a) of the Charities Act 1993.

Movable church furnishings held by the Vicar and Churchwardens on special trust for the PCC, and which require a faculty for disposal, are accounted as inalienable property unless consecrated. They are listed in the Church's Inventory, which can be inspected (at any reasonable time). No such furnishings are included in these accounts.

Other fixtures, fittings and office equipment

Currently all equipment used within church premises is written off when the asset is acquired.

Current Assets

Short-term deposits include cash held on deposit with The CBF Church of England Funds.

PAROCHIAL CHURCH COUNCIL OF SALISBURY ST MARK AND LAVERSTOCK ST ANDREW

FINANCIAL STATEMENT for year ending 31 December 2020

Resources Expended	Note:	Unrestricted £	Restricted £	2020 £	2019 £
Church Activities					
Missionary and Charitable Giving		(11,136)	(200)	(11,336)	(11,803)
Ministry Parish Share		(74,179)		(74,179)	(76,888)
Clergy Expenses		(1,324)		(1,324)	(4,481)
Training and Education					
Young peoples materials		(800)		(800)	(1,015)
Equipment/Course material					
Books/Literature		(167)		(167)	(265)
Discretionary Fund		(58)		(58)	
Church mission activities		(821)	(2,461)	(3,282)	(4,746)
Youth & Children's Minister					(176)
Notice board			(234)	(234)	
Upkeep of Services		(4,095)		(4,095)	(2,145)
Organ + Piano costs & media licence		(2,006)		(2,006)	(1,958)
Mini-Marks					(140)
Flower fund					(40)
Website		(25)		(25)	
Church Running Expenses					
Gas		(787)		(787)	(7,378)
Electricity		(626)		(626)	(3,312)
Insurance		(7,524)		(7,524)	(7,523)
Cleaning+Consumables		(361)		(361)	(689)
Churchyard		(966)		(966)	(157)
Church Maintenance (Minor)		(5,654)		(5,654)	(3,565)
Barrington Centre					
Kitchen upgrade (grant received)					
Water		(56)		(56)	(365)
Major Repairs					
Reordering					(588)
Ark Project			(40)	(40)	
Miscellaneous expenses		(570)		(570)	(1,272)
	3a	(111,155)	(2,935)	(114,090)	(128,506)
Governance Costs					
Legal Fees					
Audit Fee		(292)		(292)	(286)
	3b	(292)		(292)	(286)
Support Costs					
Parish Administration Assistant		(2,649)		(2,649)	
Telephone costs		(199)		(199)	(754)
Other office costs / administration		(3,046)		(3,046)	(352)
Recruitment					
Refreshments		(86)		(86)	(398)
	3c	(5,980)		(5,980)	(1,504)
TOTAL RESOURCES EXPENDED		(117,427)	(2,935)	(120,362)	(130,296)

Summary	Income	118,616	2,314	120,930	156,378
	Expenses	(117,427)	(2,935)	(120,362)	(130,296)
	Movement	1,189	(621)	568	26,082

Movement in market value of investment funds (see note 5a) 7,390 16,440

PAROCHIAL CHURCH COUNCIL OF SALISBURY ST MARK AND LAVERSTOCK ST ANDREW

Notes to the Financial Statements for the year ended 31 December 2020

	Unrestricted Funds	Restricted Funds	Total 2020	Total 2019
<i>Alpha Courses</i>				
bfwd		250	250	250
Income in the year		-	-	0
Expenditure		-	-	0
cfwd		250	250	250
<i>Open the Book Fund</i>				
bfwd		255	255	255
Income in the year		-	-	0
Expenditure		-	-	0
cfwd		255	255	255
<i>War Memorial Fund</i>				
bfwd		407	407	407
Income in the year		-	-	0
Expenditure		-	-	0
cfwd		407	407	407
<i>Reordering / annexe fund:</i>				
bfwd		9,709	9,709	9,709
Income in the year		-	-	0
Expenditure		-	-	(588)
cfwd		9,709	9,709	9,121
<i>Mini Marks:</i>				
bfwd		371	371	371
Income in the year		-	-	0
Expenditure		-	-	(140)
cfwd		371	371	231
<i>St Mark's notice board</i>				
bfwd		1,000	1,000	1,000
Income in the year		-	-	0
Expenditure		(234)	(234)	-
cfwd		766	766	1,000
<i>Sudan Partners together</i>				
bfwd		-	-	(81)
Income in the year		200	200	200
Expenditure		(200)	(200)	(119)
cfwd		-	-	-
<i>CMS Lent Boxes</i>				
bfwd		20	20	20
Income in the year		-	-	-
Expenditure		-	-	-
cfwd		20	20	20

PAROCHIAL CHURCH COUNCIL OF SALISBURY ST MARK AND LAVERSTOCK ST ANDREW

FINANCIAL STATEMENT for year ending 31 December 2020

Resources Expended

	Note:	Unrestricted £	Restricted £	2020 £	2019 £
Church Activities					
Missionary and Charitable Giving		(11,136)	(200)	(11,336)	(11,803)
Ministry Parish Share		(74,179)		(74,179)	(76,888)
Clergy Expenses		(1,324)		(1,324)	(4,481)
Training and Education					
Young peoples materials		(800)		(800)	(1,015)
Equipment/Course material					
Books/Literature		(167)		(167)	(265)
Discretionary Fund		(58)		(58)	
Church mission activities		(821)	(2,461)	(3,282)	(4,746)
Youth & Children's Minister					(176)
Notice board			(234)	(234)	
Upkeep of Services		(4,095)		(4,095)	(2,145)
Organ + Piano costs & media licence		(2,006)		(2,006)	(1,958)
Mini-Marks					(140)
Flower fund					(40)
Website		(25)		(25)	
Church Running Expenses					
Gas		(787)		(787)	(7,378)
Electricity		(626)		(626)	(3,312)
Insurance		(7,524)		(7,524)	(7,523)
Cleaning+Consumables		(361)		(361)	(689)
Churchyard		(966)		(966)	(157)
Church Maintenance (Minor)		(5,654)		(5,654)	(3,565)
Barrington Centre					
Kitchen upgrade (grant received)					
Water		(56)		(56)	(365)
Major Repairs					
Reordering					(588)
Ark Project			(40)	(40)	
Miscellaneous expenses		(570)		(570)	(1,272)
	3a	(111,155)	(2,935)	(114,090)	(128,506)
Governance Costs					
Legal Fees					
Audit Fee		(292)		(292)	(286)
	3b	(292)		(292)	(286)
Support Costs					
Parish Administration Assistant		(2,649)		(2,649)	
Telephone costs		(199)		(199)	(754)
Other office costs / administration		(3,046)		(3,046)	(352)
Recruitment					
Refreshments		(86)		(86)	(398)
	3c	(5,980)		(5,980)	(1,504)
TOTAL RESOURCES EXPENDED		(117,427)	(2,935)	(120,362)	(130,296)

Summary

Income	118,616	2,314	120,930	156,378
Expenses	(117,427)	(2,935)	(120,362)	(130,296)
Movement	1,189	(621)	568	26,082

Movement in market value of investment funds (see note 5a)

7,390

16,440

PAROCHIAL CHURCH COUNCIL OF SALISBURY ST MARK AND LAVERSTOCK ST ANDREW

FINANCIAL STATEMENT for year ending 31 December 2020

Incoming Resources

	Notes:	Unrestricted £	Restricted £	2020 £	2019 £
Voluntary Income					
Planned Giving		81,136		81,136	93,360
Income tax recoverable		15,349		15,349	16,369
		96,485		96,485	109,729
Cash in collections		3,705		3,705	8,659
Donations including legacies		9,584		9,584	18,913
	2a	109,774		109,774	137,301
Activities for Generating Funds					
BC Kitchen Grant					
Church Growth & Mission Fund			1,488	1,488	3,861
Mini Marks					
Flower fund					40
St Mark's notice board					
Rector and Church Wardens Fabric			51	51	90
Cross bar café			369	369	2,255
St Andrews 2 Fund					
Reordering Fund					
Ark Project			206	206	
Sudan Partners together			200	200	200
CMS Lent Boxes					
	2b		2,314	2,314	6,446
Dividends and interest credited to current a/c	2c	2,762		2,762	2,727
Church Activities					
Churchyard		966		966	157
Rental Income		1,879		1,879	3,955
Parochial fees		2,980		2,980	4,694
Other income		255		255	1,098
	2d	6,080		6,080	9,904
TOTAL INCOMING RESOURCES		118,616	2,314	120,930	156,378

PAROCHIAL CHURCH COUNCIL OF SALISBURY ST MARK AND LAVERSTOCK ST ANDREW

Notes to the Financial Statements for the year ended 31 December 2020

1 ACCOUNTING POLICIES

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the Charities SORP 2005, except where noted due to the smallness of scale.

The financial statements have been prepared under the historical cost convention.

Funds

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted.

Restricted funds are those given for a particular purpose.

The accounts include all transactions, assets and liabilities for which the PCC is responsible in law.

Incoming Resources

Voluntary income and capital sources

Collections are recognised when received by the PCC.

Gift Aid related to January to December 2020 period but claimed for in 2021 is accounted for within 2020 receipts

Income from investments

Interest entitlements are accounted for when they are received so long as there are 12 monthly or 4 quarterly receipts. This is an amendment to the standard, which requires them to be recognised as they accrue.

Resources Expended

Church Activities

The Diocesan Parish Share is paid in full up to 31st December 2020 and it is anticipated the share for 2021 can be paid in full in that year.

Fixed Assets

Consecrated property and movable church furnishings

Consecrated and beneficed property of any kind is excluded from the accounts by s.96(2)(a) of the Charities Act 1993.

Movable church furnishings held by the Vicar and Churchwardens on special trust for the PCC, and which require a faculty for disposal, are accounted as inalienable property unless consecrated. They are listed in the Church's Inventory, which can be inspected (at any reasonable time). No such furnishings are included in these accounts.

Other fixtures, fittings and office equipment

Currently all equipment used within church premises is written off when the asset is acquired.

Current Assets

Short-term deposits include cash held on deposit with The CBF Church of England Funds.

PAROCHIAL CHURCH COUNCIL OF SALISBURY ST MARK AND LAVERSTOCK ST ANDREW

Notes to the Financial Statements for the year ended 31 December 2020

2 INCOMING RESOURCES

	Unrestricted Funds £	Restricted Funds £	Total 2020	Total 2019
2 (a) INCOMING RESOURCES				
Voluntary income	109,774	-	109,774	137,301

Voluntary income decreased by £27,527; -20% over prior year. 2019 income included a legacy received of £10,000

(b)	Activities for generating funds	-	2,314	2,314	6,356
-----	---------------------------------	---	-------	-------	-------

Movement in funds detailed below:

	Unrestricted Funds	Restricted Funds	Total 2020	Total 2019
<i>Ark Project fund:</i>				
bfwd		-	-	0
Income in the year		206	206	0
Expenditure		(40)	(40)	0
Fund cfwd		166	166	-
<i>Church growth and mission fund:</i>				
bfwd		1,924	1,924	1,924
Income in the year		1,488	1,488	3,861
Expenditure		(2,461)	(2,461)	(4,557)
cfwd		951	951	1,228
<i>Flower fund</i>				
bfwd		68	68	68
Income in the year		-	-	40
Expenditure		-	-	(40)
cfwd		68	68	68
<i>Rector and Church Wardens Fabric</i>				
bfwd		12,110	12,110	12,110
Income in the year		51	51	0
Expenditure		-	-	0
cfwd		12,161	12,161	12,110
<i>Cross bar café</i>				
bfwd		5,520	5,520	3,265
Income in the year		369	369	2,255
Expenditure		-	-	0
cfwd		5,889	5,889	5,520

PAROCHIAL CHURCH COUNCIL OF SALISBURY ST MARK AND LAVERSTOCK ST ANDREW

Notes to the Financial Statements for the year ended 31 December 2020

	Unrestricted Funds	Restricted Funds	Total 2020	Total 2019
<i>Alpha Courses</i>				
bfwd		250	250	250
Income in the year	-	-	-	0
Expenditure	-	-	-	0
cfwd		250	250	250
<i>Open the Book Fund</i>				
bfwd		255	255	255
Income in the year	-	-	-	0
Expenditure	-	-	-	0
cfwd		255	255	255
<i>War Memorial Fund</i>				
bfwd		407	407	407
Income in the year	-	-	-	0
Expenditure	-	-	-	0
cfwd		407	407	407
<i>Reordering / annexe fund:</i>				
bfwd		9,709	9,709	9,709
Income in the year	-	-	-	0
Expenditure	-	-	-	(588)
cfwd		9,709	9,709	9,121
<i>Mini Marks:</i>				
bfwd		371	371	371
Income in the year	-	-	-	0
Expenditure	-	-	-	(140)
cfwd		371	371	231
<i>St Mark's notice board</i>				
bfwd		1,000	1,000	1,000
Income in the year	-	-	-	0
Expenditure	-	(234)	(234)	-
cfwd		766	766	1,000
<i>Sudan Partners together</i>				
bfwd	-	-	-	(81)
Income in the year	200	200	200	200
Expenditure	(200)	(200)	(200)	(119)
cfwd	-	-	-	-
<i>CMS Lent Boxes</i>				
bfwd		20	20	20
Income in the year	-	-	-	-
Expenditure	-	-	-	-
cfwd		20	20	20

PAROCHIAL CHURCH COUNCIL OF SALISBURY ST MARK AND LAVERSTOCK ST ANDREW

Notes to the Financial Statements for the year ended 31 December 2020

		Unrestricted Funds	Restricted Funds	Total 2020	Total 2019
2 b (continued)	Total restricted funds:				
	bfwd		31,634	31,634	29,379
	Income in the year		2,314	2,314	6,356
	Expenditure		(2,935)	(2,935)	(5,444)
	cfwd		31,013	31,013	30,291
2 (c)	Income from Investments	2,762	-	2,762	2,817
2 (d)	Church Activities	6,080	-	6,080	9,904
	TOTAL INCOMING RESOURCES	118,616	2,314	120,930	156,378

Total incoming resources decreased by 23% to £120,930; (2019: £156,378)

3 Payments		Unrestricted £	Restricted £	2020 £	2019 £
RESOURCES EXPENDED					
3a	Church activities	111,155	2,935	114,090	128,506
	Costs for church activities decreased by £14,416 (11%) over 2019.				
3b	Governance costs	292	-	292	286
	Governance costs increased by £6 over 2019.				
3c	Support Costs	5,980	-	5,980	1,504
	Support costs increased by £4,476 (298%) over 2019				
	TOTAL RESOURCES EXPENDED	117,427	2,935	120,362	130,296

4 (a) STAFF COSTS		Unrestricted £	Restricted £	2020 £	2019 £
	Wages & salaries(Including NIC's & pension)	2,649	-	2,649	0

(b) PAYMENTS OF OVER £50 TO PCC MEMBERS

2020: None

2019: None

PAROCHIAL CHURCH COUNCIL OF SALISBURY ST MARK AND LAVERSTOCK ST ANDREW

Notes to the Financial Statements for the year ended 31 December 2020

5 ASSETS

5 (a) Investments

Share holdings in the Central Board of Finance are held by The Salisbury Diocesan Board of Finance as custodian trustees for the parish.

	Cost value	Value 31.12.20	Value 31.12.19
St Andrew's Capital Works Fund 212.64 units	1,094	5,722	5,198
St Andrew's Reserve Fund 1,757 units	9,000	35,996	33,680
C Everard 101 units	(not known)	171	165
C Everard Charity 51 units	(not known)	1,045	978
Laverstock - Bowyear 133 units	1,000	2,725	2,550
Laverstock - Robson 2,783 units	21,000	57,016	53,348
Laverstock - Miles 30 units	100	615	575
Laverstock - Williams 76 units	570	1,557	1,456
Laverstock - Church Hall 200.37 units	757	5,391	4,898
		<u>110,238</u>	<u>102,848</u>
Movement in market value of Investment funds		<u>7,390</u>	<u>16,440</u>

It is the trustees' opinion that the PCC has legal title to the investments and entitled to any revenue from those investments. Therefore in agreement with the Church Accounting Regulations 2006 they are included at their market value as at 31 December 2020.

CURRENT ASSETS

5 (b) Short-term deposits

The short-term deposits refer to funds deposited with The CBF Church of England Deposit Fund through CCLA Investment Management Ltd (CBF)

	2020 £	2019 £
St Andrew's PCC Fund	31,148	30,010
Rector & Churchwardens Fabric Account	12,161	12,110
	<u>43,309</u>	<u>42,120</u>

5(c) Sundry Debtors

Gift aid reclaim	13,795	14,897
Other debtors	-	75
	<u>13,795</u>	<u>14,972</u>

CURRENT LIABILITIES

5(d) Sundry Creditors

Mission	(10,136)	(14,602)
Other creditors	(4,124)	(6,965)
	<u>(14,260)</u>	<u>(21,567)</u>

PAROCHIAL CHURCH COUNCIL OF SALISBURY ST MARK AND LAVERSTOCK ST ANDREW

Notes to the Financial Statements for the year ended 31 December 2020

5 ASSETS

5 (a) Investments

Share holdings in the Central Board of Finance are held by The Salisbury Diocesan Board of Finance as custodian trustees for the parish.

	Cost value	Value	Value
		31.12.20	31.12.19
St Andrew's Capital Works Fund 212.64 units	1,094	5,722	5,198
St Andrew's Reserve Fund 1,757 units	9,000	35,996	33,680
C Everard 101 units	(not known)	171	165
C Everard Charity 51 units	(not known)	1,045	978
Laverstock - Bowyear 133 units	1,000	2,725	2,550
Laverstock - Robson 2,783 units	21,000	57,016	53,348
Laverstock - Miles 30 units	100	615	575
Laverstock - Williams 76 units	570	1,557	1,456
Laverstock - Church Hall 200.37 units	757	5,391	4,898
		<u>110,238</u>	<u>102,848</u>
Movement in market value of Investment funds		<u>7,390</u>	<u>16,440</u>

It is the trustees' opinion that the PCC has legal title to the investments and entitled to any revenue from those investments. Therefore in agreement with the Church Accounting Regulations 2006 they are included at their market value as at 31 December 2020.

CURRENT ASSETS

5 (b) Short-term deposits

The short-term deposits refer to funds deposited with The CBF Church of England Deposit Fund through CCLA Investment Management Ltd (CBF)

	2020	2019
	£	£
St Andrew's PCC Fund	31,148	30,010
Rector & Churchwardens Fabric Account	12,161	12,110
	<u>43,309</u>	<u>42,120</u>

5(c) Sundry Debtors

Gift aid reclaim	13,795	14,897
Other debtors	-	75
	<u>13,795</u>	<u>14,972</u>

CURRENT LIABILITIES

5(d) Sundry Creditors

Mission	(10,136)	(14,602)
Other creditors	(4,124)	(6,965)
	<u>(14,260)</u>	<u>(21,567)</u>

PAROCHIAL CHURCH COUNCIL OF SALISBURY ST MARK AND LAVERSTOCK ST ANDREW

Notes to the Financial Statements for the year ended 31 December 2020

6(a) Restricted fund movements

	Opening bal 1.1.20	Income/ fund growth	Expenditure	Closing bal 31.12.20
Restricted Investment funds				
St Andrew's Capital Works Fund 212.64 units	5,198	524		5,722
C Everard 101 units	165	6		171
C Everard Charity 51 units	978	67		1,045
Laverstock - Bowyear 133 units	2,550	175		2,725
Laverstock - Robson 2,783 units	53,348	3,668		57,016
Laverstock - Miles 30 units	575	40		615
Laverstock - Williams 76 units	1,456	101		1,557
Laverstock - Church Hall 200.37 units	4,898	493		5,391
	<u>69,168</u>	<u>5,074</u>	<u>0</u>	<u>74,242</u>
Restricted non investment funds				
Sudan Partners Together Fund - CAF account	0	200	(200)	-
Reordering&Annexe Fund - CAF account	9,709	-	-	9,709
Mini Marks - CAF account	371	-	-	371
CMS Lent fund - CAF account	20			20
Church Growth & Mission - CAF account	1,924	1,488	(2,461)	951
Ark Project fund	0	206	(40)	166
St Mark's notice board fund	1,000	-	(234)	766
Cross bar café	5,520	369	-	5,889
Rector and Churchwardens Fabric 634042002D	12,110	51	-	12,161
St Andrew's PCC Fund 634042001D - Flower Fund	68	-	-	68
St Andrew's PCC Fund 634042001D - Alpha Courses	250			250
St Andrew's PCC Fund 634042001D - Open the Book Fund	255			255
St Andrew's PCC Fund 634042001D - War Memorial Fund	407			407
	<u>31,634</u>	<u>2,314</u>	<u>(2,935)</u>	<u>31,013</u>
Total restricted funds	<u>100,802</u>	<u>7,388</u>	<u>(2,935)</u>	<u>105,255</u>
6 (b) St Andrew's Reserve Fund 1,757 units	<u>33,680</u>	<u>2,316</u>		<u>35,996</u>

PAROCHIAL CHURCH COUNCIL OF SALISBURY ST MARK AND LAVERSTOCK ST ANDREW

Notes to the Financial Statements for the year ended 31 December 2020

6 c) Funds excluding restricted investment Funds

	Unrestricted Fund £	Restricted Fund £	Reserve Fund £	2020 Total £	2019 Total £
General fund - CAF account	39,341	-	-	39,341	41,852
Sudan Partners Together Fund - CAF account	-	-	-	-	0
Reordering&Annexe Fund - CAF account	-	9,709	-	9,709	9,121
Mini Marks - CAF account	-	371	-	371	231
CMS Lent fund - CAF account	-	20	-	20	20
Church Growth & Mission - CAF account	-	951	-	951	1,228
Ark Project	-	166	-	166	0
St Mark's notice board fund - CAF account	-	766	-	766	1,000
Cross bar café - CAF account	-	5,889	-	5,889	7,775
Bank current account - RBS - PCC	25,418	-	-	25,418	34,322
Discretionary Fund	(0)	-	-	(0)	(0)
Petty Cash	13	-	-	13	13
Bank current account - Lloyds Bank - PCC	25,764	-	-	25,764	19,597
Rector and Churchwardens Fabric 634042002D	-	12,161	-	12,161	12,110
St Andrew's PCC Fund 634042001D - General	30,168	-	-	30,168	29,030
St Andrew's PCC Fund 634042001D - Flower Fund	-	68	-	68	68
St Andrew's PCC Fund 634042001D - Alpha Courses	-	250	-	250	250
St Andrew's PCC Fund 634042001D - Open the Book Fund	-	255	-	255	255
St Andrew's PCC Fund 634042001D - War Memorial Fund	-	407	-	407	407
	120,704	31,013	-	151,717	157,279
Sundry debtor - see note 5 (c)	13,795	-	-	13,795	14,972
Sundry creditors - see note 5 (d)	(14,260)	-	-	(14,260)	(21,567)
	120,239	31,013	-	151,252	150,684

6 (d) Restricted Investment Funds

St Andrew's Capital Works Fund 634042003S	5,722	-	-	5,722	5,198
C Everard 634042001F	171	-	-	171	165
St Andrew's PCC Reserve Fund 634042001S	-	-	35,996	35,996	33,680
C Everard Charity 634042002S	1,045	-	-	1,045	978
Laverstock - Bowyear 134001375S	2,725	-	-	2,725	2,550
Laverstock - Robson 134001723S	57,016	-	-	57,016	53,348
Laverstock - Miles 134001843S	615	-	-	615	575
Laverstock - Williams 134001844S	1,557	-	-	1,557	1,456
Laverstock - Church Hall 134001997S	5,391	-	-	5,391	4,898
	-	74,242	35,996	110,238	102,848
	120,239	105,255	35,996	261,490	253,532

6 e Total Funds

The Church Growth & Mission Fund was set up in 2007 following the receipt of donations & refund of the Parish Share by the Diocese. Although all strictly unrestricted, each was given with the desire to further mission and church growth. The PCC made it a designated fund.

The Re-Ordering Fund was set up in 2009 to hold donations for improvement works to the interior design and fabric of the Church. With Phase 1 & 2 of this complete any remaining funds will be allocated to the annexe redevelopment

A fund to support work in the Sudan (Sudan Partners Together Fund) was set up during 2011

Note, for the sake of presentation the Financial statements are rounded to the nearest pound and thus contain small rounding differences.

**Independent Examiner's Report,
To the PCC of Salisbury St Mark and Laverstock St Andrew**

This report on the accounts of the PCC for the year ended 31 December 2020, which are set out on the adjoining pages, is in respect of an examination carried out under regulation 3(3) of the Church Accounting Regulations 1997 to 2001 ('the regulations') and s.43 of the Charities Act 1993 ('the Act').

Respective responsibilities of the PCC and the examiner

As members of the PCC you are responsible for the preparation of the accounts: you consider that the audit requirement of Regulation 3(3) and section 43(3) of the Act do not apply. It is my responsibility to issue this report on those accounts in accordance with the terms of Regulation 25.

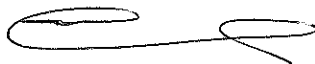
Basis of this report

My examination was carried out in accordance with the General Directions given by the Charity Commission under section 43(7)(b) of the Act and to be found in the Church Guidance, 2001 edition, issued by the Finance Division of the Archbishops' Council. That examination includes a review of the accounting records kept by the PCC and a comparison of the accounts with those records. It also includes considering any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given on the accounts.

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 in respect of the requirements to keep accounting records in accordance with section 41 of the Act; and to prepare accounts, which accord with the accounting records and to comply with the requirements of the Act and the Regulations have not been met.
- 2) Or to which in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Clifford Fry & Co LLP
Chartered Accountants
St Mary's House
Netherhampton
Salisbury
Wilts
SP2 8PU

18/3/21

PAROCHIAL CHURCH COUNCIL OF SALISBURY ST MARK AND LAVERSTOCK ST ANDREW

FINANCIAL REVIEW for year ended 31 December 2020

On January 30th 2013, the Parochial Church Council of St Mark's Salisbury and St Andrew's Church Parochial Church Council merged, retaining the same Charities Commission number as St Mark's Church, with the name changed to Parochial Church Council of Salisbury St Mark and Laverstock St Andrew.

The PCC approved that the Financial Statements will reflect income and expenditure for Salisbury St Mark and Laverstock St Andrew.

The financial position of St Mark's and St Andrew's remained positive in 2020, the Parish Share was paid in full and there were sufficient resources available to cover local mission activities and also to cover the 10% tithe of general giving that is paid for Christian Mission at home and overseas.

During 2020 Voluntary income reduced by £27,527 (20%) over 2019 to £109,774; (2019: £137,301), 2019 included a legacy received in the year of £10,000.

Income accumulated into restricted funds was £2,314; (2019: £6,446) as detailed in note 2b.

Total income for 2020 being £120,930; (2019: £156,378)

Expenditure in the year totalled £120,362; (2019: £130,296)

This resulted in income exceeding costs by £568 (2019: £26,082)

The PCC of Salisbury St Mark and Laverstock St Andrew is registered with the Charities Commission under number 1141301

PAROCHIAL CHURCH COUNCIL OF SALISBURY ST MARK AND LAVERSTOCK ST ANDREW

STATEMENT OF FINANCIAL ACTIVITIES for year ended 31 December 2020

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS	
				2020	2019
INCOMING RESOURCES					
Voluntary income	2a	109,774	-	109,774	137,301
Activities for generating funds	2b	-	2,314	2,314	6,446
Income from Investments	2c	2,762	-	2,762	2,727
Church Activities	2d	6,080	-	6,080	9,904
TOTAL INCOMING RESOURCES		118,616	2,314	120,930	156,378
RESOURCES EXPENDED					
Church activities	3a	111,155	2,935	114,090	128,506
Governance costs	3b	292	-	292	286
Support Costs	3c	5,980	-	5,980	1,504
TOTAL RESOURCES EXPENDED		117,427	2,935	120,362	130,296
NET INCOMING/(OUTGOING) RESOURCES		1,189	(621)	568	26,082
Movement in Market Value of Restricted Investment funds	5a		7,390	7,390	16,440
Movement in Reserves		1,189	6,769	7,958	42,522
<i>Total balances carried forward at 31 December 2019</i>		<i>119,050</i>	<i>134,482</i>	<i>253,532</i>	
Total balances carried forward at 31 December 2020		120,239	141,251	261,490	

PAROCHIAL CHURCH COUNCIL OF SALISBURY ST MARK AND LAVERSTOCK ST ANDREW

BALANCE SHEET AS AT 31 DECEMBER 2020

	Note	2020	2019
FIXED ASSETS			
Investments	5a	110,238	102,848
CURRENT ASSETS			
Sundry Debtors	5c	13,795	14,972
Short-term deposits	5b	43,309	42,120
Cash at Bank - CAF		57,213	61,227
Cash at Bank - RBS		25,418	34,322
Cash at Bank - Lloyds		25,764	19,597
Discretionary fund		(0)	(0)
Petty Cash		13	13
		165,512	172,251
CURRENT LIABILITIES			
Less Sundry Creditors	5d	(14,260)	(21,567)
NET CURRENT ASSETS		151,252	150,684
TOTAL ASSETS LESS LIABILITIES		261,490	253,532
Represented by:			
FUNDS	6		
Unrestricted	6c	120,239	119,050
Restricted	6e	105,255	100,802
Reserve	6b	35,996	33,680
	6e	261,490	253,532

PAROCHIAL CHURCH COUNCIL OF SALISBURY ST MARK AND LAVERSTOCK ST ANDREW

Movement in Funds excluding restricted Investment Funds (see note 6 c)

	Unrestricted £	Restricted £	Total £
Balances Brought Forward as at 1.1.20			
General Fund	125,632		125,632
St Mark's Building Fund			
Sudan			
Church Growth & Mission (Desig)		1,924	1,924
Mini Marks		371	371
Re-Ordering & Annexe		9,709	9,709
Barrington Centre Kitchen Grant			
Flower Fund		68	68
Alpha Courses		250	250
Open the Book Fund		255	255
War Memorial Fund		407	407
Rector and Church Wardens Fabric		12,110	12,110
CMS Lent Boxes		20	20
Petty Cash(Office+Mini-Marks)	13		13
Discretionary fund	(0)		(0)
St Mark's notice board		1,000	1,000
Cross bar café		5,520	5,520
Youth worker			
Sundry Debtors	14,972		14,972
Sundry Creditors	(21,567)		(21,567)
	119,050	31,634	150,684

	Unrestricted £	Restricted £	Total £
Balances Carried Forward as at 31.12.20			
General Fund	120,691		120,691
St Mark's Building Fund			
Sudan			
Church Growth & Mission (Desig)		951	951
Mini Marks		371	371
Re-Ordering & Annexe		9,709	9,709
Barrington Centre Kitchen Grant			
Flower Fund		68	68
Alpha Courses		250	250
Open the Book Fund		255	255
War Memorial Fund		407	407
Rector and Church Wardens Fabric		12,161	12,161
CMS Lent Boxes		20	20
Petty Cash(Office+Mini-Marks)	13		13
Discretionary fund	(0)		(0)
St Mark's notice board		766	766
Cross bar café		5,889	5,889
Ark project		166	166
	120,704	31,013	151,717
Sundry Debtors	13,795		13,795
Sundry Creditors	(14,260)		(14,260)
	120,239	31,013	151,252
Funds Movement excluding market value adj of investment funds	1,189	(621)	568

PAROCHIAL CHURCH COUNCIL OF SALISBURY ST MARK AND LAVERSTOCK ST ANDREW

Notes to the Financial Statements for the year ended 31 December 2020

1 ACCOUNTING POLICIES

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the Charities SORP 2005, except where noted due to the smallness of scale.

The financial statements have been prepared under the historical cost convention.

Funds

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted.

Restricted funds are those given for a particular purpose.

The accounts include all transactions, assets and liabilities for which the PCC is responsible in law.

Incoming Resources

Voluntary income and capital sources

Collections are recognised when received by the PCC.

Gift Aid related to January to December 2020 period but claimed for in 2021 is accounted for within 2020 receipts

Income from investments

Interest entitlements are accounted for when they are received so long as there are 12 monthly or 4 quarterly receipts. This is an amendment to the standard, which requires them to be recognised as they accrue.

Resources Expended

Church Activities

The Diocesan Parish Share is paid in full up to 31st December 2020 and it is anticipated the share for 2021 can be paid in full in that year.

Fixed Assets

Consecrated property and movable church furnishings

Consecrated and beneficed property of any kind is excluded from the accounts by s.96(2)(a) of the Charities Act 1993.

Movable church furnishings held by the Vicar and Churchwardens on special trust for the PCC, and which require a faculty for disposal, are accounted as inalienable property unless consecrated. They are listed in the Church's Inventory, which can be inspected (at any reasonable time). No such furnishings are included in these accounts.

Other fixtures, fittings and office equipment

Currently all equipment used within church premises is written off when the asset is acquired.

Current Assets

Short-term deposits include cash held on deposit with The CBF Church of England Funds.

PAROCHIAL CHURCH COUNCIL OF SALISBURY ST MARK AND LAVERSTOCK ST ANDREW

FINANCIAL STATEMENT for year ending 31 December 2020

Resources Expended	Note:	Unrestricted £	Restricted £	2020 £	2019 £
Church Activities					
Missionary and Charitable Giving		(11,136)	(200)	(11,336)	(11,803)
Ministry Parish Share		(74,179)		(74,179)	(76,888)
Clergy Expenses		(1,324)		(1,324)	(4,481)
Training and Education					
Young peoples materials		(800)		(800)	(1,015)
Equipment/Course material					
Books/Literature		(167)		(167)	(265)
Discretionary Fund		(58)		(58)	
Church mission activities		(821)	(2,461)	(3,282)	(4,746)
Youth & Children's Minister					(176)
Notice board			(234)	(234)	
Upkeep of Services		(4,095)		(4,095)	(2,145)
Organ + Piano costs & media licence		(2,006)		(2,006)	(1,958)
Mini-Marks					(140)
Flower fund					(40)
Website		(25)		(25)	
Church Running Expenses					
Gas		(787)		(787)	(7,378)
Electricity		(626)		(626)	(3,312)
Insurance		(7,524)		(7,524)	(7,523)
Cleaning+Consumables		(361)		(361)	(689)
Churchyard		(966)		(966)	(157)
Church Maintenance (Minor)		(5,654)		(5,654)	(3,565)
Barrington Centre					
Kitchen upgrade (grant received)					
Water		(56)		(56)	(365)
Major Repairs					
Reordering					(588)
Ark Project			(40)	(40)	
Miscellaneous expenses		(570)		(570)	(1,272)
	3a	(111,155)	(2,935)	(114,090)	(128,506)
Governance Costs					
Legal Fees					
Audit Fee		(292)		(292)	(286)
	3b	(292)		(292)	(286)
Support Costs					
Parish Administration Assistant		(2,649)		(2,649)	
Telephone costs		(199)		(199)	(754)
Other office costs / administration		(3,046)		(3,046)	(352)
Recruitment					
Refreshments		(86)		(86)	(398)
	3c	(5,980)		(5,980)	(1,504)
TOTAL RESOURCES EXPENDED		(117,427)	(2,935)	(120,362)	(130,296)

Summary	Income	118,616	2,314	120,930	156,378
	Expenses	(117,427)	(2,935)	(120,362)	(130,296)
	Movement	1,189	(621)	568	26,082

Movement in market value of investment funds (see note 5a) 7,390 16,440

PAROCHIAL CHURCH COUNCIL OF SALISBURY ST MARK AND LAVERSTOCK ST ANDREW

Notes to the Financial Statements for the year ended 31 December 2020

	Unrestricted Funds	Restricted Funds	Total 2020	Total 2019
<i>Alpha Courses</i>				
bfwd		250	250	250
Income in the year		-	-	0
Expenditure		-	-	0
cfwd		250	250	250
<i>Open the Book Fund</i>				
bfwd		255	255	255
Income in the year		-	-	0
Expenditure		-	-	0
cfwd		255	255	255
<i>War Memorial Fund</i>				
bfwd		407	407	407
Income in the year		-	-	0
Expenditure		-	-	0
cfwd		407	407	407
<i>Reordering / annexe fund:</i>				
bfwd		9,709	9,709	9,709
Income in the year		-	-	0
Expenditure		-	-	(588)
cfwd		9,709	9,709	9,121
<i>Mini Marks:</i>				
bfwd		371	371	371
Income in the year		-	-	0
Expenditure		-	-	(140)
cfwd		371	371	231
<i>St Mark's notice board</i>				
bfwd		1,000	1,000	1,000
Income in the year		-	-	0
Expenditure		(234)	(234)	-
cfwd		766	766	1,000
<i>Sudan Partners together</i>				
bfwd		-	-	(81)
Income in the year		200	200	200
Expenditure		(200)	(200)	(119)
cfwd		-	-	-
<i>CMS Lent Boxes</i>				
bfwd		20	20	20
Income in the year		-	-	-
Expenditure		-	-	-
cfwd		20	20	20

PAROCHIAL CHURCH COUNCIL OF SALISBURY ST MARK AND LAVERSTOCK ST ANDREW

FINANCIAL STATEMENT for year ending 31 December 2020

Resources Expended

	Note:	Unrestricted £	Restricted £	2020 £	2019 £
Church Activities					
Missionary and Charitable Giving		(11,136)	(200)	(11,336)	(11,803)
Ministry Parish Share		(74,179)		(74,179)	(76,888)
Clergy Expenses		(1,324)		(1,324)	(4,481)
Training and Education					
Young peoples materials		(800)		(800)	(1,015)
Equipment/Course material					
Books/Literature		(167)		(167)	(265)
Discretionary Fund		(58)		(58)	
Church mission activities		(821)	(2,461)	(3,282)	(4,746)
Youth & Children's Minister					(176)
Notice board			(234)	(234)	
Upkeep of Services		(4,095)		(4,095)	(2,145)
Organ + Piano costs & media licence		(2,006)		(2,006)	(1,958)
Mini-Marks					(140)
Flower fund					(40)
Website		(25)		(25)	
Church Running Expenses					
Gas		(787)		(787)	(7,378)
Electricity		(626)		(626)	(3,312)
Insurance		(7,524)		(7,524)	(7,523)
Cleaning+Consumables		(361)		(361)	(689)
Churchyard		(966)		(966)	(157)
Church Maintenance (Minor)		(5,654)		(5,654)	(3,565)
Barrington Centre					
Kitchen upgrade (grant received)					
Water		(56)		(56)	(365)
Major Repairs					
Reordering					(588)
Ark Project			(40)	(40)	
Miscellaneous expenses		(570)		(570)	(1,272)
	3a	(111,155)	(2,935)	(114,090)	(128,506)
Governance Costs					
Legal Fees					
Audit Fee		(292)		(292)	(286)
	3b	(292)		(292)	(286)
Support Costs					
Parish Administration Assistant		(2,649)		(2,649)	
Telephone costs		(199)		(199)	(754)
Other office costs / administration		(3,046)		(3,046)	(352)
Recruitment					
Refreshments		(86)		(86)	(398)
	3c	(5,980)		(5,980)	(1,504)
TOTAL RESOURCES EXPENDED		(117,427)	(2,935)	(120,362)	(130,296)

Summary

Income	118,616	2,314	120,930	156,378
Expenses	(117,427)	(2,935)	(120,362)	(130,296)
Movement	1,189	(621)	568	26,082

Movement in market value of investment funds (see note 5a)

7,390

16,440

PAROCHIAL CHURCH COUNCIL OF SALISBURY ST MARK AND LAVERSTOCK ST ANDREW

FINANCIAL STATEMENT for year ending 31 December 2020

Incoming Resources

	Notes:	Unrestricted £	Restricted £	2020 £	2019 £
Voluntary Income					
Planned Giving		81,136		81,136	93,360
Income tax recoverable		15,349		15,349	16,369
		96,485		96,485	109,729
Cash in collections		3,705		3,705	8,659
Donations including legacies		9,584		9,584	18,913
	2a	109,774		109,774	137,301
Activities for Generating Funds					
BC Kitchen Grant					
Church Growth & Mission Fund			1,488	1,488	3,861
Mini Marks					
Flower fund					40
St Mark's notice board					
Rector and Church Wardens Fabric			51	51	90
Cross bar café			369	369	2,255
St Andrews 2 Fund					
Reordering Fund					
Ark Project			206	206	
Sudan Partners together			200	200	200
CMS Lent Boxes					
	2b		2,314	2,314	6,446
Dividends and interest credited to current a/c	2c	2,762		2,762	2,727
Church Activities					
Churchyard		966		966	157
Rental Income		1,879		1,879	3,955
Parochial fees		2,980		2,980	4,694
Other income		255		255	1,098
	2d	6,080		6,080	9,904
TOTAL INCOMING RESOURCES		118,616	2,314	120,930	156,378

PAROCHIAL CHURCH COUNCIL OF SALISBURY ST MARK AND LAVERSTOCK ST ANDREW

Notes to the Financial Statements for the year ended 31 December 2020

1 ACCOUNTING POLICIES

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the Charities SORP 2005, except where noted due to the smallness of scale.

The financial statements have been prepared under the historical cost convention.

Funds

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted.

Restricted funds are those given for a particular purpose.

The accounts include all transactions, assets and liabilities for which the PCC is responsible in law.

Incoming Resources

Voluntary income and capital sources

Collections are recognised when received by the PCC.

Gift Aid related to January to December 2020 period but claimed for in 2021 is accounted for within 2020 receipts

Income from investments

Interest entitlements are accounted for when they are received so long as there are 12 monthly or 4 quarterly receipts. This is an amendment to the standard, which requires them to be recognised as they accrue.

Resources Expended

Church Activities

The Diocesan Parish Share is paid in full up to 31st December 2020 and it is anticipated the share for 2021 can be paid in full in that year.

Fixed Assets

Consecrated property and movable church furnishings

Consecrated and beneficed property of any kind is excluded from the accounts by s.96(2)(a) of the Charities Act 1993.

Movable church furnishings held by the Vicar and Churchwardens on special trust for the PCC, and which require a faculty for disposal, are accounted as inalienable property unless consecrated. They are listed in the Church's Inventory, which can be inspected (at any reasonable time). No such furnishings are included in these accounts.

Other fixtures, fittings and office equipment

Currently all equipment used within church premises is written off when the asset is acquired.

Current Assets

Short-term deposits include cash held on deposit with The CBF Church of England Funds.

PAROCHIAL CHURCH COUNCIL OF SALISBURY ST MARK AND LAVERSTOCK ST ANDREW

Notes to the Financial Statements for the year ended 31 December 2020

2 INCOMING RESOURCES

	Unrestricted Funds £	Restricted Funds £	Total 2020	Total 2019
2 (a) INCOMING RESOURCES				
Voluntary income	109,774	-	109,774	137,301

Voluntary income decreased by £27,527; -20% over prior year. 2019 income included a legacy received of £10,000

(b)	Activities for generating funds	-	2,314	2,314	6,356
-----	---------------------------------	---	-------	-------	-------

Movement in funds detailed below:

	Unrestricted Funds	Restricted Funds	Total 2020	Total 2019
<i>Ark Project fund:</i>				
bfwd		-	-	0
Income in the year		206	206	0
Expenditure		(40)	(40)	0
Fund cfwd		166	166	-
<i>Church growth and mission fund:</i>				
bfwd		1,924	1,924	1,924
Income in the year		1,488	1,488	3,861
Expenditure		(2,461)	(2,461)	(4,557)
cfwd		951	951	1,228
<i>Flower fund</i>				
bfwd		68	68	68
Income in the year		-	-	40
Expenditure		-	-	(40)
cfwd		68	68	68
<i>Rector and Church Wardens Fabric</i>				
bfwd		12,110	12,110	12,110
Income in the year		51	51	0
Expenditure		-	-	0
cfwd		12,161	12,161	12,110
<i>Cross bar café</i>				
bfwd		5,520	5,520	3,265
Income in the year		369	369	2,255
Expenditure		-	-	0
cfwd		5,889	5,889	5,520

PAROCHIAL CHURCH COUNCIL OF SALISBURY ST MARK AND LAVERSTOCK ST ANDREW

Notes to the Financial Statements for the year ended 31 December 2020

	Unrestricted Funds	Restricted Funds	Total 2020	Total 2019
<i>Alpha Courses</i>				
bfwd		250	250	250
Income in the year	-	-	-	0
Expenditure	-	-	-	0
cfwd		250	250	250
<i>Open the Book Fund</i>				
bfwd		255	255	255
Income in the year	-	-	-	0
Expenditure	-	-	-	0
cfwd		255	255	255
<i>War Memorial Fund</i>				
bfwd		407	407	407
Income in the year	-	-	-	0
Expenditure	-	-	-	0
cfwd		407	407	407
<i>Reordering / annexe fund:</i>				
bfwd		9,709	9,709	9,709
Income in the year	-	-	-	0
Expenditure	-	-	-	(588)
cfwd		9,709	9,709	9,121
<i>Mini Marks:</i>				
bfwd		371	371	371
Income in the year	-	-	-	0
Expenditure	-	-	-	(140)
cfwd		371	371	231
<i>St Mark's notice board</i>				
bfwd		1,000	1,000	1,000
Income in the year	-	-	-	0
Expenditure	-	(234)	(234)	-
cfwd		766	766	1,000
<i>Sudan Partners together</i>				
bfwd	-	-	-	(81)
Income in the year	200	200	200	200
Expenditure	(200)	(200)	(200)	(119)
cfwd	-	-	-	-
<i>CMS Lent Boxes</i>				
bfwd		20	20	20
Income in the year	-	-	-	-
Expenditure	-	-	-	-
cfwd		20	20	20

PAROCHIAL CHURCH COUNCIL OF SALISBURY ST MARK AND LAVERSTOCK ST ANDREW

Notes to the Financial Statements for the year ended 31 December 2020

		Unrestricted Funds	Restricted Funds	Total 2020	Total 2019
2 b (continued)	Total restricted funds:				
	bfwd		31,634	31,634	29,379
	Income in the year		2,314	2,314	6,356
	Expenditure		(2,935)	(2,935)	(5,444)
	cfwd		31,013	31,013	30,291
2 (c)	Income from Investments	2,762	-	2,762	2,817
2 (d)	Church Activities	6,080	-	6,080	9,904
	TOTAL INCOMING RESOURCES	118,616	2,314	120,930	156,378

Total incoming resources decreased by 23% to £120,930; (2019: £156,378)

3 Payments		Unrestricted £	Restricted £	2020 £	2019 £
	RESOURCES EXPENDED				
3a	Church activities	111,155	2,935	114,090	128,506
	Costs for church activities decreased by £14,416 (11%) over 2019.				
3b	Governance costs	292	-	292	286
	Governance costs increased by £6 over 2019.				
3c	Support Costs	5,980	-	5,980	1,504
	Support costs increased by £4,476 (298%) over 2019				
	TOTAL RESOURCES EXPENDED	117,427	2,935	120,362	130,296

4 (a) STAFF COSTS		Unrestricted £	Restricted £	2020 £	2019 £
	Wages & salaries(Including NIC's & pension)	2,649	-	2,649	0

(b) PAYMENTS OF OVER £50 TO PCC MEMBERS

2020: None

2019: None

PAROCHIAL CHURCH COUNCIL OF SALISBURY ST MARK AND LAVERSTOCK ST ANDREW

Notes to the Financial Statements for the year ended 31 December 2020

5 ASSETS

5 (a) Investments

Share holdings in the Central Board of Finance are held by The Salisbury Diocesan Board of Finance as custodian trustees for the parish.

	Cost value	Value 31.12.20	Value 31.12.19
St Andrew's Capital Works Fund 212.64 units	1,094	5,722	5,198
St Andrew's Reserve Fund 1,757 units	9,000	35,996	33,680
C Everard 101 units	(not known)	171	165
C Everard Charity 51 units	(not known)	1,045	978
Laverstock - Bowyear 133 units	1,000	2,725	2,550
Laverstock - Robson 2,783 units	21,000	57,016	53,348
Laverstock - Miles 30 units	100	615	575
Laverstock - Williams 76 units	570	1,557	1,456
Laverstock - Church Hall 200.37 units	757	5,391	4,898
		<u>110,238</u>	<u>102,848</u>
Movement in market value of Investment funds		<u>7,390</u>	<u>16,440</u>

It is the trustees' opinion that the PCC has legal title to the investments and entitled to any revenue from those investments. Therefore in agreement with the Church Accounting Regulations 2006 they are included at their market value as at 31 December 2020.

CURRENT ASSETS

5 (b) Short-term deposits

The short-term deposits refer to funds deposited with The CBF Church of England Deposit Fund through CCLA Investment Management Ltd (CBF)

	2020 £	2019 £
St Andrew's PCC Fund	31,148	30,010
Rector & Churchwardens Fabric Account	12,161	12,110
	<u>43,309</u>	<u>42,120</u>

5(c) Sundry Debtors

Gift aid reclaim	13,795	14,897
Other debtors	-	75
	<u>13,795</u>	<u>14,972</u>

CURRENT LIABILITIES

5(d) Sundry Creditors

Mission	(10,136)	(14,602)
Other creditors	(4,124)	(6,965)
	<u>(14,260)</u>	<u>(21,567)</u>

PAROCHIAL CHURCH COUNCIL OF SALISBURY ST MARK AND LAVERSTOCK ST ANDREW

Notes to the Financial Statements for the year ended 31 December 2020

5 ASSETS

5 (a) Investments

Share holdings in the Central Board of Finance are held by The Salisbury Diocesan Board of Finance as custodian trustees for the parish.

	Cost value	Value	Value
		31.12.20	31.12.19
St Andrew's Capital Works Fund 212.64 units	1,094	5,722	5,198
St Andrew's Reserve Fund 1,757 units	9,000	35,996	33,680
C Everard 101 units	(not known)	171	165
C Everard Charity 51 units	(not known)	1,045	978
Laverstock - Bowyear 133 units	1,000	2,725	2,550
Laverstock - Robson 2,783 units	21,000	57,016	53,348
Laverstock - Miles 30 units	100	615	575
Laverstock - Williams 76 units	570	1,557	1,456
Laverstock - Church Hall 200.37 units	757	5,391	4,898
		<u>110,238</u>	<u>102,848</u>
Movement in market value of Investment funds		<u>7,390</u>	<u>16,440</u>

It is the trustees' opinion that the PCC has legal title to the investments and entitled to any revenue from those investments. Therefore in agreement with the Church Accounting Regulations 2006 they are included at their market value as at 31 December 2020.

CURRENT ASSETS

5 (b) Short-term deposits

The short-term deposits refer to funds deposited with The CBF Church of England Deposit Fund through CCLA Investment Management Ltd (CBF)

	2020	2019
	£	£
St Andrew's PCC Fund	31,148	30,010
Rector & Churchwardens Fabric Account	12,161	12,110
	<u>43,309</u>	<u>42,120</u>

5(c) Sundry Debtors

Gift aid reclaim	13,795	14,897
Other debtors	-	75
	<u>13,795</u>	<u>14,972</u>

CURRENT LIABILITIES

5(d) Sundry Creditors

Mission	(10,136)	(14,602)
Other creditors	(4,124)	(6,965)
	<u>(14,260)</u>	<u>(21,567)</u>

PAROCHIAL CHURCH COUNCIL OF SALISBURY ST MARK AND LAVERSTOCK ST ANDREW

Notes to the Financial Statements for the year ended 31 December 2020

6(a) Restricted fund movements

	Opening bal 1.1.20	Income/ fund growth	Expenditure	Closing bal 31.12.20
Restricted Investment funds				
St Andrew's Capital Works Fund 212.64 units	5,198	524		5,722
C Everard 101 units	165	6		171
C Everard Charity 51 units	978	67		1,045
Laverstock - Bowyear 133 units	2,550	175		2,725
Laverstock - Robson 2,783 units	53,348	3,668		57,016
Laverstock - Miles 30 units	575	40		615
Laverstock - Williams 76 units	1,456	101		1,557
Laverstock - Church Hall 200.37 units	4,898	493		5,391
	<u>69,168</u>	<u>5,074</u>	<u>0</u>	<u>74,242</u>
Restricted non investment funds				
Sudan Partners Together Fund - CAF account	0	200	(200)	-
Reordering&Annexe Fund - CAF account	9,709	-	-	9,709
Mini Marks - CAF account	371	-	-	371
CMS Lent fund - CAF account	20			20
Church Growth & Mission - CAF account	1,924	1,488	(2,461)	951
Ark Project fund	0	206	(40)	166
St Mark's notice board fund	1,000	-	(234)	766
Cross bar café	5,520	369	-	5,889
Rector and Churchwardens Fabric 634042002D	12,110	51	-	12,161
St Andrew's PCC Fund 634042001D - Flower Fund	68	-	-	68
St Andrew's PCC Fund 634042001D - Alpha Courses	250			250
St Andrew's PCC Fund 634042001D - Open the Book Fund	255			255
St Andrew's PCC Fund 634042001D - War Memorial Fund	407			407
	<u>31,634</u>	<u>2,314</u>	<u>(2,935)</u>	<u>31,013</u>
Total restricted funds	<u>100,802</u>	<u>7,388</u>	<u>(2,935)</u>	<u>105,255</u>
6 (b) St Andrew's Reserve Fund 1,757 units	<u>33,680</u>	<u>2,316</u>		<u>35,996</u>

PAROCHIAL CHURCH COUNCIL OF SALISBURY ST MARK AND LAVERSTOCK ST ANDREW

Notes to the Financial Statements for the year ended 31 December 2020

6 c) Funds excluding restricted investment Funds

	Unrestricted Fund £	Restricted Fund £	Reserve Fund £	2020 Total £	2019 Total £
General fund - CAF account	39,341	-	-	39,341	41,852
Sudan Partners Together Fund - CAF account	-	-	-	-	0
Reordering&Annexe Fund - CAF account	-	9,709	-	9,709	9,121
Mini Marks - CAF account	-	371	-	371	231
CMS Lent fund - CAF account	-	20	-	20	20
Church Growth & Mission - CAF account	-	951	-	951	1,228
Ark Project	-	166	-	166	0
St Mark's notice board fund - CAF account	-	766	-	766	1,000
Cross bar café - CAF account	-	5,889	-	5,889	7,775
Bank current account - RBS - PCC	25,418	-	-	25,418	34,322
Discretionary Fund	(0)	-	-	(0)	(0)
Petty Cash	13	-	-	13	13
Bank current account - Lloyds Bank - PCC	25,764	-	-	25,764	19,597
Rector and Churchwardens Fabric 634042002D	-	12,161	-	12,161	12,110
St Andrew's PCC Fund 634042001D - General	30,168	-	-	30,168	29,030
St Andrew's PCC Fund 634042001D - Flower Fund	-	68	-	68	68
St Andrew's PCC Fund 634042001D - Alpha Courses	-	250	-	250	250
St Andrew's PCC Fund 634042001D - Open the Book Fund	-	255	-	255	255
St Andrew's PCC Fund 634042001D - War Memorial Fund	-	407	-	407	407
	120,704	31,013	-	151,717	157,279
Sundry debtor - see note 5 (c)	13,795	-	-	13,795	14,972
Sundry creditors - see note 5 (d)	(14,260)	-	-	(14,260)	(21,567)
	120,239	31,013	-	151,252	150,684

6 (d) Restricted Investment Funds

St Andrew's Capital Works Fund 634042003S	5,722	-	-	5,722	5,198
C Everard 634042001F	171	-	-	171	165
St Andrew's PCC Reserve Fund 634042001S	-	-	35,996	35,996	33,680
C Everard Charity 634042002S	1,045	-	-	1,045	978
Laverstock - Bowyear 134001375S	2,725	-	-	2,725	2,550
Laverstock - Robson 134001723S	57,016	-	-	57,016	53,348
Laverstock - Miles 134001843S	615	-	-	615	575
Laverstock - Williams 134001844S	1,557	-	-	1,557	1,456
Laverstock - Church Hall 134001997S	5,391	-	-	5,391	4,898
	-	74,242	35,996	110,238	102,848
	120,239	105,255	35,996	261,490	253,532

6 e Total Funds

The Church Growth & Mission Fund was set up in 2007 following the receipt of donations & refund of the Parish Share by the Diocese. Although all strictly unrestricted, each was given with the desire to further mission and church growth. The PCC made it a designated fund.

The Re-Ordering Fund was set up in 2009 to hold donations for improvement works to the interior design and fabric of the Church. With Phase 1 & 2 of this complete any remaining funds will be allocated to the annexe redevelopment

A fund to support work in the Sudan (Sudan Partners Together Fund) was set up during 2011

Note, for the sake of presentation the Financial statements are rounded to the nearest pound and thus contain small rounding differences.