

CHURCH OR FABRIC ESTATES

England & Wales - Charity number 261653

Details

| | |
|-------------|---|
| Other names | SARUM ST MARTIN - RECTOR AND CHURCHWARDENS ACCOUNTS |
| Status | Registered |
| Legal form | Other |
| Registered | 1970-10-26 |
| Register | View on the Charity Commission register |

Contact

| | |
|---------|--|
| Address | St Martins Parish Office St Martins Church Street Salisbury SP1 1HY |
| Phone | 01722503123 |
| Email | saintmartins.salisbury@gmail.com |
| Website | www.sarumstmartin.org.uk |

Activities

Objects: IN OR TOWARDS THE MAINTAINENCE OF THE FABRIC OF THE CHURCH OF THE PARISH OF SALISBURY, ST. MARTIN AND FOR OTHER CHARITABLE PURPOSES.

Activities: Maintaining the fabric of the Church of St Martin, the Church Hall and for other charitable purposes.

Classification

- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space
- **What:** The Prevention Or Relief Of Poverty, Environment/conservation/heritage
- **Who:** Other Charities Or Voluntary Bodies, Other Defined Groups

Geography

- **Area of benefit:** PARISH OF SALISBURY ST MARTIN
- Wiltshire

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2024-12-31 | £45,312 | £130,587 | - | - |
| 2023-12-31 | £72,183 | £153,598 | - | - |
| 2022-12-31 | £261,300 | £94,676 | - | - |
| 2021-12-31 | £163,513 | £87,147 | - | - |
| 2020-12-31 | £65,365 | £96,062 | - | - |

Trustees

| Name | Role | Appointed |
|------------------------------|-------|------------|
| Father David Benjamin Fisher | Chair | 2015-05-05 |
| MARY ANGELA LILLEY | | |
| ROBERT J HAYES | | 2013-02-18 |

CHURCH OR FABRIC ESTATES

England & Wales - Charity number 261653

Accounts

ST MARTIN'S CHURCH, SALISBURY
ANNUAL REPORT AND FINANCIAL STATEMENTS
OF
SARUM ST MARTIN
THE RECTOR AND CHURCHWARDENS ACCOUNTS
(CHURCH OR FABRIC ESTATES)
FOR THE YEAR ENDED 31 DECEMBER 2024

RECTOR

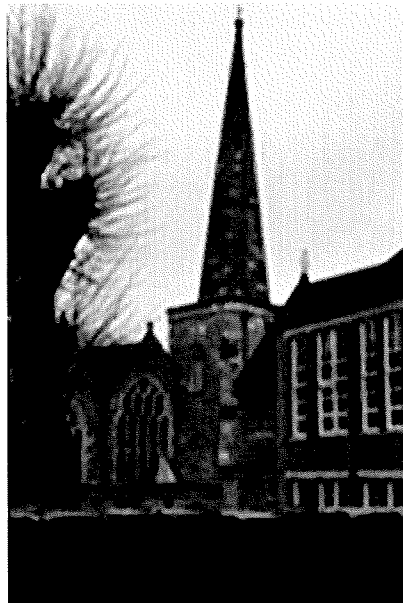
Father David Benjamin Fisher
The Rectory
42 Tollgate Road
Salisbury
SP1 2JJ

CHURCHWARDEN

Mrs Mary A. Lilley
8 Potters Way
Salisbury
SP1 1PY

CHURCHWARDEN

Mr R. J. Hayes
53 Hilltop Way
Salisbury
SP1 3QQ



INDEPENDENT EXAMINER

Christopher Bush
Berkeley Bate Outsourcing LLP
Chartered Accountants
Blakey Road
Salisbury
Wiltshire
SP1 2LP

**SARUM ST MARTIN
RECTOR AND CHURCHWARDENS ACCOUNTS
(CHURCH OR FABRIC ESTATES)**

**CONTENTS OF THE FINANCIAL STATEMENTS
For the Year Ended 31 December 2024**

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**SARUM ST MARTIN
RECTOR AND CHURCHWARDENS ACCOUNTS
(CHURCH OR FABRIC ESTATES)**

**REPORT OF THE RECTOR AND CHURCHWARDENS
For the year ended 31 December 2024**

The Rector and Churchwardens of the Church of Sarum St Martin, Salisbury, are the managing trustees of the Charity registered as the 'Church or Fabric Estates Trust'. The Diocese of Salisbury's Diocesan Board of Finance is the Custodian Trustee of the invested capital of the Charity.

The objects of the Charity are for the purpose of maintaining the fabric of the Church of St Martin, the St. Martin's Centre, and for other charitable purposes.

The income of the Charity is derived from investments of bequests and capital sums invested with the Central Board of Finance of the Church of England and from rental income.

The income of the Charity is used for the care, repair and maintenance of the Church building and to provide furnishings and equipment for use in the Church building, and the St. Martin's Centre.

The Trustees who served during the year were:

Father David Benjamin Fisher
Mrs Mary A. Lilley (Churchwarden)
Mr R. J. Hayes (Churchwarden)

St Martin's Church

The annual maintenance programme including Health and Safety risk assessments, fire extinguisher maintenance and CCTV took place throughout the year. The Lightning Conductor maintenance was also carried out. Extensive maintenance and redecoration of the Chancel has taken place during the year. A number of Concerts were held in the Church during the year. The Parish office was open on Mondays to Thursdays from 10.00am to 12.30pm.

St Martins Centre

A maintenance programme was managed on a needed basis during the year. A full risk assessment was carried out to meet our Health and Safety requirements and Fire alarm and CCTV maintenance was also carried out with minor works to ensure good working order of all services including replacement of some fire extinguishers. The Halls were hired to a number of organisations throughout the year..

The EIS school is operating throughout the year and hires two rooms for administration, five classrooms and a toilet block at a rent of £1,800 per month in part of the Centre known as the "Annexe". These rooms would also continue to be hired out to other private parties or organisations when available, an example being Pulse Healthcare and Celebrate Voice every October for two weeks to facilitate their rehearsals.

The lower part of the building, alongside the churchyard, is leased to the PCC, which includes the "basement office accommodation" is rented by The Salisbury Vineyard Church who are responsible for the Council Rates on that element of the building.

On behalf of the Rector & Churchwardens

Mary Angela Lilley, PCC Vice Chair

Dated: 11 May 2025

**SARUM ST MARTIN
RECTOR AND CHURCHWARDENS ACCOUNTS
(CHURCH OR FABRIC ESTATES)**

**STATEMENT OF FINANCIAL ACTIVITIES
For the Year Ended 31 December 2024**

GENERAL FUND – RECEIPTS AND PAYMENTS ACCOUNT

| | 2024 | | 2023 | |
|---|--------|-----------|--------|-----------|
| | £ | £ | £ | £ |
| RECEIPTS | | | | |
| Miss Little Bequest 6946 shares CB3015536 | 4,359 | | 4,292 | |
| Eleanor Walsh Fund 6697 shares CO3053122 | 3,699 | | 3,649 | |
| Interest and Dividends receivable | 2,794 | | 1,646 | |
| Rent - St Martin's Former Infant's School | 34,460 | | 8,709 | |
| | | 45,312 | | 18,296 |
| OTHER RECEIPTS | | | | |
| Transfers from PCC | - | | - | |
| Study English return of funds | - | | 53,887 | |
| | | 0 | | 53,887 |
| TOTAL RECEIPTS | | 45,312 | | 72,183 |
| PAYMENTS | | | | |
| Church Maintenance and Repairs (incl Tower) | 56,010 | | 51,027 | |
| Bank Charges and Interest | 86 | | 84 | |
| Insurance | 6,752 | | 6,303 | |
| Sundry Items/Equipment | 2,307 | | 2,068 | |
| Church Hall Repairs & Maintenance | 11,344 | | 8,342 | |
| Professional Fees and Faculties | 2,453 | | 4,213 | |
| Church Hall Running | 500 | | 1,500 | |
| | | (79,452) | | (73,537) |
| OTHER PAYMENTS | | | | |
| Transfers to PCC | 51,135 | | 70,061 | |
| Transfer to Discretionary Fund | 0 | | 10,000 | |
| | | (51,135) | | (80,061) |
| TOTAL PAYMENTS | | (130,587) | | (153,598) |

Continued /

INVESTMENTS

| | | |
|---------------------------------------|-----------------------|-----------------------|
| Partial encashment from Fabric Fund | <u>25,000</u> | <u>60,000</u> |
| | 25,000 | 60,000 |
| (DEFICIT)/SURPLUS FOR THE YEAR | <u>(60,275)</u> | <u>(21,415)</u> |
| Bank Balances - 1 January 2024 | <u>224,581</u> | <u>245,996</u> |
| Bank Balances - 31 December 2024 | <u><u>164,306</u></u> | <u><u>224,581</u></u> |

**SARUM ST MARTIN
RECTOR AND CHURCHWARDENS ACCOUNTS
(CHURCH OR FABRIC ESTATES)**

**STATEMENT OF FINANCIAL ACTIVITIES
For the Year Ended 31 December 2024**

RAWLINGS BEQUEST – RECEIPTS AND PAYMENTS ACCOUNT

| | <u>2024</u> | | <u>2023</u> | |
|--|---------------|-----------------------|---------------|-----------------------|
| | £ | £ | £ | £ |
| RECEIPTS | | | | |
| Dividend on shares | 65,207 | | 64,209 | |
| Interest on CBF deposit account | <u>30,615</u> | | <u>18,188</u> | |
| TOTAL RECEIPTS | | 95,822 | | 82,397 |
| PAYMENTS | | | | |
| Withdrawal | | <u>25,000</u> | | <u>60,000</u> |
| TRANSFERS BETWEEN FUNDS | | - | | - |
| SURPLUS FOR THE YEAR | | 70,822 | | 22,397 |
| CBF Deposit Balance - 1 January 2024 | | <u>566,618</u> | | <u>554,221</u> |
| CBF Deposit Balance - 31 December 2024 | | <u><u>637,441</u></u> | | <u><u>566,618</u></u> |

DISCRETIONARY FUND - RECEIPTS AND PAYMENTS ACCOUNT

| | <u>2024</u> | | <u>2023</u> | |
|--|-------------|-------------------|-------------|-------------------|
| | £ | £ | £ | £ |
| RECEIPTS | | | | |
| Miscellaneous income | 855 | | 10,020 | |
| Interest on CBF deposit account | <u>645</u> | | <u>634</u> | |
| TOTAL RECEIPTS | | 1,500 | | 10,654 |
| PAYMENTS | | <u>1,452</u> | | <u>10,761</u> |
| SURPLUS/(DEFICIT) FOR THE YEAR | | 48 | | 0 |
| CBF Deposit Balance - 1 January 2024 | | <u>126</u> | | <u>233</u> |
| CBF Deposit Balance - 31 December 2024 | | <u><u>174</u></u> | | <u><u>126</u></u> |

**SARUM ST MARTIN
RECTOR AND CHURCHWARDENS ACCOUNTS
(CHURCH OR FABRIC ESTATES)**

STATEMENT OF ASSETS AND LIABILITIES AT 31 DECEMBER 2024

| | General Fund | Rawlings Bequest | Total 2024 | Total 2023 |
|---|------------------|---------------------|------------------|------------------|
| | £ | £ | £ | £ |
| Monetary Assets - Investments at Market Value: | | | | |
| Miss Little Bequest 6,946 shares CB3015536 | 160,610 | | 160,610 | 157,016 |
| Church Discretionary Fund 1,490 shares CB3034658 | 36,701 | | 36,701 | 34,925 |
| Lear Memorial Room 1,027 shares CB3015341 | 23,762 | | 23,762 | 23,230 |
| Eleanor Walsh Fund 6,697 shares CO3053122 | 135,904 | | 135,904 | 132,902 |
| Rawlings Bequest 106,993 shares CB3015528 | | 2,402,810 | 2,402,810 | 2,349,044 |
| CBF Deposit Fund CB3034361 | 637,441 | | 637,441 | 566,168 |
| War Bond Wilmot Trust | 100 | | 100 | 100 |
| Discretionary Account - Lloyds Bank plc | 174 | | 174 | 126 |
| Deposit Account - Lloyds Bank plc | 80,285 | | 80,285 | 196,536 |
| Current Account - Lloyds Bank plc | 3,239 | | 3,239 | 28,045 |
| 95 day Notice Account - Lloyds Bank plc | 80,781 | | 80,781 | 0 |
| | 1,158,997 | 2,402,810 | 3,561,807 | 3,488,542 |
| OTHER FIXED ASSETS: | | | | |
| | | Note | | |
| Freehold of St Martin's Infants School | | 2 | | |
| NON-MONETARY ASSETS | | | | |
| | £ | £ | £ | £ |
| Grand Piano at cost | 3 | 8,950 | 8,950 | 8,950 |
| Silver Chrismatory Casket at cost | 3 | 8,995 | 8,995 | 8,995 |
| Church Organ at cost | 3 | 26,340 | 26,340 | 26,340 |
| Hanging Pyx at cost | 3 | 13,050 | 13,050 | 13,050 |
| Office Computer at cost | 3 | 1,066 | 1,066 | 1,066 |
| Rector's Computer | 3 | 917 | 917 | 917 |
| Rector Robes | 3 | 430 | 430 | 430 |
| Entrance Furnishings | 3 | 1,477 | 1,477 | 1,477 |
| HP CM printer at cost | 3 | 579 | 579 | 579 |
| Presidential Chair | 3 | 1,181 | 1,181 | 1,181 |
| Less: Depreciation to date | 3 | (6,038) | (63,373) | (63,373) |
| | - | - | - | - |

**SARUM ST MARTIN
RECTOR AND CHURCHWARDENS ACCOUNTS
(CHURCH OR FABRIC ESTATES)**

**NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2024**

1. Accounting Policies

The financial statements of the Rector and Churchwardens Funds (Church or Fabric Estate Charity) have been prepared using the Receipts and Payments basis.

Funds

General funds and the Rawlings Bequest fund vested in the trust of the Rector and Churchwardens for use as specified in the bequest or the governing document or scheme as regulated by the Charity Commissioners. The accounts include monetary transactions, assets and liabilities for which the Trustees can be held responsible.

2. Freehold Property – Former St Martin’s Infants School

The 60% part of the Property known as the School Annexe is fully owned and managed by the charity and all rooms are available for hire to the community, private individuals, organisations such as The Deaf Club and Celebrate Voice for social gathering, charitable events and concert rehearsals but most day time use during week days would be by the language School, Study English in Salisbury during the Spring and Summer months.

The other 40% of the property is rented to the PCC for Church use and for hiring to charitable organisations and community use at an annual rent of £1.00 per week. This does not include the “basement office accommodation” rented by The Salisbury Vineyard Church who are responsible for the Council Rates on that element of the building and whose rent goes directly to the Charity

2. Non-monetary Assets

Non-monetary assets are written off over a period of four years.

3. Rawlings Bequest

Income from the invested capital of this bequest is used for the maintenance of the fabric of the Church, the provision of other furnishings and items that are used within the church buildings and for the provision and maintenance of the church hall and is governed by a Charity Commission scheme dated February 1998.

4. Monetary Assets

The CBF shareholding account references ending with an S or F have now been changed to start CB and the COIF investments now start with a CO.

6. Loan made to connected party

Study English in Salisbury Limited is considered a related party to Sarum St Martin Rector and Churchwardens (Church or Fabric Estates) as Rector Father D Fisher and Churchwardens Mrs M Lilley and Mr R Hayes total three, of the four, Directors of Study English in Salisbury Limited.

**SARUM ST MARTIN
RECTOR AND CHURCHWARDENS ACCOUNTS
(CHURCH OR FABRIC ESTATES)**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
For the year ended 31 December 2024**

I report to the trustees on my examination of the accounts of the Rector and Churchwardens Accounts (Church or Fabric Estates) for the year ended 31 December 2024 which are set out on pages 3 to 7.

Responsibilities and basis of report

As the charity trustees of the PCC you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').


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

Independent examiner's statement

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

1. accounting records were not kept in respect of the PCC as required by section 130 of the Act;
2. the accounts do not accord with those records.

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

..... 

Christopher Bush
Berkeley Bate Outsourcing LLP
Chartered Accountants
Blakey Road
Salisbury
Wiltshire
SP1 2LP

Dated:..... 11 May 2025

CHURCH OR FABRIC ESTATES

England & Wales - Charity number 261653

Accounts

ST MARTIN'S CHURCH, SALISBURY
ANNUAL REPORT AND FINANCIAL STATEMENTS
OF
SARUM ST MARTIN
THE RECTOR AND CHURCHWARDENS ACCOUNTS
(CHURCH OR FABRIC ESTATES)
FOR THE YEAR ENDED 31 DECEMBER 2023

RECTOR

Father David Benjamin Fisher
The Rectory
42 Tollgate Road
Salisbury
SP1 2JJ

CHURCHWARDEN

Mrs Mary A. Lilley
8 Potters Way
Salisbury
SP1 1PY

CHURCHWARDEN

Mr R. J. Hayes
53 Hilltop Way
Salisbury
SP1 3QQ



INDEPENDENT EXAMINER

Christopher Bush FCA
Berkeley Bate Outsourcing LLP
Chartered Accountants
Blakey Road
Salisbury
Wiltshire
SP1 2LP

**SARUM ST MARTIN
RECTOR AND CHURCHWARDENS ACCOUNTS
(CHURCH OR FABRIC ESTATES)**

**CONTENTS OF THE FINANCIAL STATEMENTS
For the Year Ended 31 December 2023**

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**SARUM ST MARTIN
RECTOR AND CHURCHWARDENS ACCOUNTS
(CHURCH OR FABRIC ESTATES)**

**REPORT OF THE RECTOR AND CHURCHWARDENS
For the year ended 31 December 2023**

The Rector and Churchwardens of the Church of Sarum St Martin, Salisbury, are the managing trustees of the Charity registered as the 'Church or Fabric Estates Trust'. The Diocese of Salisbury's Diocesan Board of Finance is the Custodian Trustee of the invested capital of the Charity.

The objects of the Charity are for the purpose of maintaining the fabric of the Church of St Martin, the St. Martin's Centre, and for other charitable purposes.

The income of the Charity is derived from investments of bequests and capital sums invested with the Central Board of Finance of the Church of England and from rental income.

The income of the Charity is used for the care, repair and maintenance of the Church building and to provide furnishings and equipment for use in the Church building, and the St. Martin's Centre.

The Trustees who served during the year were:

Father David Benjamin Fisher
Mrs Mary A. Lilley (Churchwarden)
Mr R. J. Hayes (Churchwarden)

St Martin's Church

The annual maintenance programme including Health and Safety risk assessments, fire extinguisher maintenance and CCTV took place throughout the year. The Lightning Conductor maintenance was also carried out. Several Concerts were held in the Church during the year. The Parish office was open on Mondays to Thursdays from 10.00am to 12.30pm.

St Martins Centre

A maintenance programme was managed on a needed basis during the year. A full risk assessment was carried out to meet our Health and Safety requirements and Fire alarm and CCTV maintenance was also carried out with minor works to ensure good working order of all services. The Halls were hired to a number of organisations throughout the year. One room on the upper floor was hired by a group of artists throughout the year. The building was valued by Venditum in April 2022.

The EIS school was operating sporadically during the year and hired two rooms for administration and four classrooms at a rent of £1.00 per week. The rooms would also continue to be hired out to other private parties or organisations when available, an example being The Salisbury Deaf Club and Celebrate Voice every October for two weeks to facilitate their rehearsals.

The part of the building alongside the churchyard is leased to the PCC, which includes the "basement office accommodation" rented by The Salisbury Vineyard Church who are responsible for the Council Rates on that element of the building.

On behalf of the Rector & Churchwardens

Father David Benjamin Fisher (Rector)

Dated: 18 May 2024

**SARUM ST MARTIN
RECTOR AND CHURCHWARDENS ACCOUNTS
(CHURCH OR FABRIC ESTATES)**

**STATEMENT OF FINANCIAL ACTIVITIES
For the Year Ended 31 December 2023**

GENERAL FUND – RECEIPTS AND PAYMENTS ACCOUNT

| | 2023 | | 2022 | |
|--|--------|-----------|---------|----------|
| | £ | £ | £ | £ |
| RECEIPTS | | | | |
| Miss Little Bequest 6946 shares CBF 134001766S | 4,292 | | 4,268 | |
| Eleanor Walsh Fund 6697 shares COIF 15294001T | 3,649 | | 3,634 | |
| Interest and Dividends receivable | 1,646 | | 110 | |
| Rent - St Martin's Former Infant's School | 8,709 | | 10,888 | |
| Miscellaneous Income - Wiltshire Covid Grant | - | | - | |
| | | 18,296 | | 18,900 |
| OTHER RECEIPTS | | | | |
| Transfers from PCC | - | | 242,400 | |
| Study English return of funds | 53,887 | | | |
| | | 53,887 | | 242,400 |
| TOTAL RECEIPTS | | 72,183 | | 261,300 |
| PAYMENTS | | | | |
| Church Maintenance and Repairs (incl Tower) | 51,027 | | 36,170 | |
| Bank Charges and Interest | 84 | | 86 | |
| Insurance | 6,303 | | 7,359 | |
| Sundry Items/Equipment | 2,068 | | 1,494 | |
| Church Hall Repairs & Maintenance | 8,342 | | 4,758 | |
| Professional Fees and Faculties | 4,213 | | 2,721 | |
| Charitable giving and donations | - | | - | |
| Study English in Salisbury costs | - | | 2,783 | |
| Church Hall Running | 1,500 | | 9,943 | |
| | | (73,537) | | (65,314) |
| OTHER PAYMENTS | | | | |
| Transfers to PCC | 70,061 | | 29,362 | |
| Transfer to Discretionary Fund | 10,000 | | | |
| | | (80,061) | | (29,362) |
| TOTAL PAYMENTS | | (153,598) | | (94,676) |

Continued /

INVESTMENTS

| | | | | |
|---------------------------------------|---------------|-----------------------|---------------|-----------------------|
| Partial encashment from Fabric Fund | <u>60,000</u> | 60,000 | <u>65,000</u> | 65,000 |
| (DEFICIT)/SURPLUS FOR THE YEAR | | <u>(21,415)</u> | | <u>231,624</u> |
| Bank Balances - 1 January 2022 | | <u>245,996</u> | | <u>14,372</u> |
| Bank Balances - 31 December 2022 | | <u><u>224,581</u></u> | | <u><u>245,996</u></u> |

**SARUM ST MARTIN
RECTOR AND CHURCHWARDENS ACCOUNTS
(CHURCH OR FABRIC ESTATES)**

**STATEMENT OF FINANCIAL ACTIVITIES
For the Year Ended 31 December 2023**

RAWLINGS BEQUEST – RECEIPTS AND PAYMENTS ACCOUNT

| | <u>2023</u> | | <u>2022</u> | |
|--|---------------|-----------------------|--------------|-----------------------|
| | £ | £ | £ | £ |
| RECEIPTS | | | | |
| Dividend on shares | 64,209 | | 64,797 | |
| Interest on CBF deposit account | <u>18,188</u> | | <u>6,773</u> | |
| TOTAL RECEIPTS | | 82,397 | | 71,570 |
| PAYMENTS | | | | |
| Withdrawal | | <u>60,000</u> | | <u>-</u> |
| TRANSFERS BETWEEN FUNDS | | - | | - |
| SURPLUS FOR THE YEAR | | 22,397 | | 71,570 |
| CBF Deposit Balance - 1 January 2023 | | <u>554,221</u> | | <u>472,651</u> |
| CBF Deposit Balance - 31 December 2023 | | <u><u>566,618</u></u> | | <u><u>544,221</u></u> |

DISCRETIONARY FUND - RECEIPTS AND PAYMENTS ACCOUNT

| | <u>2023</u> | | <u>2022</u> | |
|--|-------------|-------------------|-------------|-------------------|
| | £ | £ | £ | £ |
| RECEIPTS | | | | |
| Miscellaneous income | 10,020 | | 515 | |
| Interest on CBF deposit account | <u>634</u> | | <u>632</u> | |
| TOTAL RECEIPTS | | 10,654 | | 1,147 |
| PAYMENTS | | | | |
| | | <u>10,761</u> | | <u>980</u> |
| SURPLUS/(DEFICIT) FOR THE YEAR | | | | 167 |
| CBF Deposit Balance - 1 January 2023 | | <u>233</u> | | <u>66</u> |
| CBF Deposit Balance - 31 December 2023 | | <u><u>126</u></u> | | <u><u>233</u></u> |

**SARUM ST MARTIN
RECTOR AND CHURCHWARDENS ACCOUNTS
(CHURCH OR FABRIC ESTATES)**

STATEMENT OF ASSETS AND LIABILITIES AT 31 DECEMBER 2023

| | General Fund | Rawlings Bequest | Total 2023 | Total 2022 |
|---|------------------|---------------------|------------------|------------------|
| | £ | £ | £ | £ |
| Monetary Assets - Investments at Market Value: | | | | |
| Miss Little Bequest 6,946 shares CBF 134001766S | 157,016 | | 157,016 | 143,406 |
| Church Discretionary Fund 1,490 shares CBF 634231001S | 34,925 | | 34,925 | 31,002 |
| Lear Memorial Room 1,027 shares CBF 134001278S | 23,230 | | 23,230 | 21,216 |
| Eleanor Walsh Fund 6,697 shares COIF 15294001T | 132,902 | | 132,902 | 121,546 |
| Rawlings Bequest 106,993 shares CBF 134001756S | | 2,349,044 | 2,349,044 | 2,145,432 |
| CBF Deposit Fund 634078004D | 566,618 | | 566,618 | 544,221 |
| War Bond Wilmot Trust | 100 | | 100 | 100 |
| Discretionary Account - Lloyds Bank plc | 126 | | 126 | 66 |
| Deposit Account - Lloyds Bank plc | 196,536 | | 196,536 | 236,898 |
| Current Account - Lloyds Bank plc | 28,045 | | 28,045 | 9,098 |
| | 1,139,498 | 2,349,044 | 3,488,542 | 3,252,985 |

OTHER FIXED ASSETS:

Note

Freehold of St Martin's Infants School

2

NON-MONETARY ASSETS

| | | £ | £ | £ | £ |
|-----------------------------------|---|---------|----------|----------|----------|
| Grand Piano at cost | 3 | | 8,950 | 8,950 | 8,950 |
| Silver Chrismatory Casket at cost | 3 | | 8,995 | 8,995 | 8,995 |
| Church Organ at cost | 3 | | 26,340 | 26,340 | 26,340 |
| Hanging Pyx at cost | 3 | | 13,050 | 13,050 | 13,050 |
| Office Computer at cost | 3 | 1,066 | | 1,066 | 1,066 |
| Rector's Computer | 3 | 917 | | 917 | 917 |
| Rector Robes | 3 | 430 | | 430 | 430 |
| Entrance Furnishings | 3 | 1,477 | | 1,477 | 1,477 |
| HP CM printer at cost | 3 | 579 | | 579 | 579 |
| Presidential Chair | 3 | 1,181 | | 1,181 | 1,181 |
| Less: Depreciation to date | 3 | (6,038) | (57,335) | (63,373) | (63,373) |
| | | - | - | - | - |

**SARUM ST MARTIN
RECTOR AND CHURCHWARDENS ACCOUNTS
(CHURCH OR FABRIC ESTATES)**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
For the year ended 31 December 2023**

I report to the trustees on my examination of the accounts of the Rector and Churchwardens Accounts (Church or Fabric Estates) for the year ended 31 December 2023 which are set out on pages 3 to 7.

Responsibilities and basis of report

As the charity trustees of the PCC you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the PCC as required by section 130 of the Act;
2. the accounts do not accord with those records.

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

..........

Christopher Bush FCA
Berkeley Bate Outsourcing LLP
Chartered Accountants
Blakey Road
Salisbury
Wiltshire
SP1 2LP

Dated:.....18 May 2024.....

CHURCH OR FABRIC ESTATES

England & Wales - Charity number 261653

Accounts

ST MARTIN'S CHURCH, SALISBURY
ANNUAL REPORT AND FINANCIAL STATEMENTS
OF
SARUM ST MARTIN
THE RECTOR AND CHURCHWARDENS ACCOUNTS
(CHURCH OR FABRIC ESTATES)
FOR THE YEAR ENDED 31 DECEMBER 2023

RECTOR

Father David Benjamin Fisher
The Rectory
42 Tollgate Road
Salisbury
SP1 2JJ

CHURCHWARDEN

Mrs Mary A. Lilley
8 Potters Way
Salisbury
SP1 1PY

CHURCHWARDEN

Mr R. J. Hayes
53 Hilltop Way
Salisbury
SP1 3QQ



INDEPENDENT EXAMINER

Christopher Bush FCA
Berkeley Bate Outsourcing LLP
Chartered Accountants
Blakey Road
Salisbury
Wiltshire
SP1 2LP

**SARUM ST MARTIN
RECTOR AND CHURCHWARDENS ACCOUNTS
(CHURCH OR FABRIC ESTATES)**

**CONTENTS OF THE FINANCIAL STATEMENTS
For the Year Ended 31 December 2023**

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**SARUM ST MARTIN
RECTOR AND CHURCHWARDENS ACCOUNTS
(CHURCH OR FABRIC ESTATES)**

**REPORT OF THE RECTOR AND CHURCHWARDENS
For the year ended 31 December 2023**

The Rector and Churchwardens of the Church of Sarum St Martin, Salisbury, are the managing trustees of the Charity registered as the 'Church or Fabric Estates Trust'. The Diocese of Salisbury's Diocesan Board of Finance is the Custodian Trustee of the invested capital of the Charity.

The objects of the Charity are for the purpose of maintaining the fabric of the Church of St Martin, the St. Martin's Centre, and for other charitable purposes.

The income of the Charity is derived from investments of bequests and capital sums invested with the Central Board of Finance of the Church of England and from rental income.

The income of the Charity is used for the care, repair and maintenance of the Church building and to provide furnishings and equipment for use in the Church building, and the St. Martin's Centre.

The Trustees who served during the year were:

Father David Benjamin Fisher

Mrs Mary A. Lilley (Churchwarden)

Mr R. J. Hayes (Churchwarden)

St Martin's Church

The annual maintenance programme including Health and Safety risk assessments, fire extinguisher maintenance and CCTV took place throughout the year. The Lightning Conductor maintenance was also carried out. Several Concerts were held in the Church during the year. The Parish office was open on Mondays to Thursdays from 10.00am to 12.30pm.

St Martins Centre

A maintenance programme was managed on a needed basis during the year. A full risk assessment was carried out to meet our Health and Safety requirements and Fire alarm and CCTV maintenance was also carried out with minor works to ensure good working order of all services. The Halls were hired to a number of organisations throughout the year. One room on the upper floor was hired by a group of artists throughout the year. The building was valued by Venditum in April 2022.

The EiS school was operating sporadically during the year and hired two rooms for administration and four classrooms at a rent of £1.00 per week. The rooms would also continue to be hired out to other private parties or organisations when available, an example being The Salisbury Deaf Club and Celebrate Voice every October for two weeks to facilitate their rehearsals.

The part of the building alongside the churchyard is leased to the PCC, which includes the "basement office accommodation" rented by The Salisbury Vineyard Church who are responsible for the Council Rates on that element of the building.

On behalf of the Rector & Churchwardens

Father David Benjamin Fisher (Rector)

Dated:

**SARUM ST MARTIN
RECTOR AND CHURCHWARDENS ACCOUNTS
(CHURCH OR FABRIC ESTATES)**

**STATEMENT OF FINANCIAL ACTIVITIES
For the Year Ended 31 December 2023**

GENERAL FUND – RECEIPTS AND PAYMENTS ACCOUNT

| | 2023 | | 2022 | |
|--|--------|-----------|---------|----------|
| | £ | £ | £ | £ |
| RECEIPTS | | | | |
| Miss Little Bequest 6946 shares CBF 134001766S | 4,292 | | 4,268 | |
| Eleanor Walsh Fund 6697 shares COIF 15294001T | 3,649 | | 3,634 | |
| Interest and Dividends receivable | 1,646 | | 110 | |
| Rent - St Martin's Former Infant's School | 8,709 | | 10,888 | |
| Miscellaneous Income - Wiltshire Covid Grant | - | | - | |
| | | 18,296 | | 18,900 |
| OTHER RECEIPTS | | | | |
| Transfers from PCC | - | | 242,400 | |
| Study English return of funds | 53,887 | | | |
| | | 53,887 | | 242,400 |
| TOTAL RECEIPTS | | 72,183 | | 261,300 |
| PAYMENTS | | | | |
| Church Maintenance and Repairs (incl Tower) | 51,027 | | 36,170 | |
| Bank Charges and Interest | 84 | | 86 | |
| Insurance | 6,303 | | 7,359 | |
| Sundry Items/Equipment | 2,068 | | 1,494 | |
| Church Hall Repairs & Maintenance | 8,342 | | 4,758 | |
| Professional Fees and Faculties | 4,213 | | 2,721 | |
| Charitable giving and donations | - | | - | |
| Study English in Salisbury costs | - | | 2,783 | |
| Church Hall Running | 1,500 | | 9,943 | |
| | | (73,537) | | (65,314) |
| OTHER PAYMENTS | | | | |
| Transfers to PCC | 70,061 | | 29,362 | |
| Transfer to Discretionary Fund | 10,000 | | | |
| | | (80,061) | | (29,362) |
| TOTAL PAYMENTS | | (153,598) | | (94,676) |

Continued /

INVESTMENTS

| | | |
|---------------------------------------|-----------------------|-----------------------|
| Partial encashment from Fabric Fund | <u>60,000</u> | <u>65,000</u> |
| | 60,000 | 65,000 |
| (DEFICIT)/SURPLUS FOR THE YEAR | <u>(21,415)</u> | <u>231,624</u> |
| Bank Balances - 1 January 2022 | <u>245,996</u> | <u>14,372</u> |
| Bank Balances - 31 December 2022 | <u><u>224,581</u></u> | <u><u>245,996</u></u> |

**SARUM ST MARTIN
RECTOR AND CHURCHWARDENS ACCOUNTS
(CHURCH OR FABRIC ESTATES)**

**STATEMENT OF FINANCIAL ACTIVITIES
For the Year Ended 31 December 2023**

RAWLINGS BEQUEST – RECEIPTS AND PAYMENTS ACCOUNT

| | <u>2023</u> | | <u>2022</u> | |
|--|---------------|-----------------------|--------------|-----------------------|
| | £ | £ | £ | £ |
| RECEIPTS | | | | |
| Dividend on shares | 64,209 | | 64,797 | |
| Interest on CBF deposit account | <u>18,188</u> | | <u>6,773</u> | |
| TOTAL RECEIPTS | | 82,397 | | 71,570 |
| PAYMENTS | | | | |
| Withdrawal | | <u>60,000</u> | | <u>-</u> |
| TRANSFERS BETWEEN FUNDS | | - | | - |
| SURPLUS FOR THE YEAR | | 22,397 | | 71,570 |
| CBF Deposit Balance - 1 January 2023 | | <u>554,221</u> | | <u>472,651</u> |
| CBF Deposit Balance - 31 December 2023 | | <u><u>566,618</u></u> | | <u><u>544,221</u></u> |

DISCRETIONARY FUND - RECEIPTS AND PAYMENTS ACCOUNT

| | 2023 | | 2022 | |
|--|--------|--------|------|-------|
| | £ | £ | £ | £ |
| RECEIPTS | | | | |
| Miscellaneous income | 10,020 | | 515 | |
| Interest on CBF deposit account | 634 | | 632 | |
| TOTAL RECEIPTS | | 10,654 | | 1,147 |
| PAYMENTS | | 10,761 | | 980 |
| SURPLUS/(DEFICIT) FOR THE YEAR | | | | 167 |
| CBF Deposit Balance - 1 January 2023 | | 233 | | 66 |
| CBF Deposit Balance - 31 December 2023 | | 126 | | 233 |

**SARUM ST MARTIN
RECTOR AND CHURCHWARDENS ACCOUNTS
(CHURCH OR FABRIC ESTATES)**

STATEMENT OF ASSETS AND LIABILITIES AT 31 DECEMBER 2023

| | General Fund | Rawlings Bequest | Total 2023 | Total 2022 |
|---|------------------|---------------------|-----------------|------------------|
| | £ | £ | £ | £ |
| Monetary Assets - Investments at Market Value: | | | | |
| Miss Little Bequest 6,946 shares CBF 134001766S | 157,016 | | 157,016 | 143,406 |
| Church Discretionary Fund 1,490 shares CBF 634231001S | 34,925 | | 34,925 | 31,002 |
| Lear Memorial Room 1,027 shares CBF 134001278S | 23,230 | | 23,230 | 21,216 |
| Eleanor Walsh Fund 6,697 shares COIF 15294001T | 132,902 | | 132,902 | 121,546 |
| Rawlings Bequest 106,993 shares CBF 134001756S | | 2,349,044 | 2,349,044 | 2,145,432 |
| CBF Deposit Fund 634078004D | 566,618 | | 566,618 | 544,221 |
| War Bond Wilmot Trust | 100 | | 100 | 100 |
| Discretionary Account - Lloyds Bank plc | 126 | | 126 | 66 |
| Deposit Account - Lloyds Bank plc | 196,536 | | 196,536 | 236,898 |
| Current Account - Lloyds Bank plc | 28,045 | | 28,045 | 9,098 |
| | | | 3,488,54 | |
| | 1,139,498 | 2,349,044 | 2 | 3,252,985 |
| OTHER FIXED ASSETS: | | | | |
| | | Note | | |
| Freehold of St Martin's Infants School | | 2 | | |
| NON-MONETARY ASSETS | £ | £ | £ | £ |

| | | | | | |
|-----------------------------------|---|---------|----------|----------|----------|
| Grand Piano at cost | 3 | | 8,950 | 8,950 | 8,950 |
| Silver Chrismatory Casket at cost | 3 | | 8,995 | 8,995 | 8,995 |
| Church Organ at cost | 3 | | 26,340 | 26,340 | 26,340 |
| Hanging Pyx at cost | 3 | | 13,050 | 13,050 | 13,050 |
| Office Computer at cost | 3 | 1,066 | | 1,066 | 1,066 |
| Rector's Computer | 3 | 917 | | 917 | 917 |
| Rector Robes | 3 | 430 | | 430 | 430 |
| Entrance Furnishings | 3 | 1,477 | | 1,477 | 1,477 |
| HP CM printer at cost | 3 | 579 | | 579 | 579 |
| Presidential Chair | 3 | 1,181 | | 1,181 | 1,181 |
| Less: Depreciation to date | 3 | (6,038) | (57,335) | (63,373) | (63,373) |
| | | | - | - | - |

**SARUM ST MARTIN
RECTOR AND CHURCHWARDENS ACCOUNTS
(CHURCH OR FABRIC ESTATES)**

**NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2023**

1. Accounting Policies

The financial statements of the Rector and Churchwardens Funds (Church or Fabric Estate Charity) have been prepared using the Receipts and Payments basis.

Funds

General funds and the Rawlings Bequest fund vested in the trust of the Rector and Churchwardens for use as specified in the bequest or the governing document or scheme as regulated by the Charity Commissioners. The accounts include monetary transactions, assets and liabilities for which the Trustees can be held responsible.

2. Freehold Property – Former St Martin’s Infants School

The 60% part of the Property known as the School Annexe is fully owned and managed by the charity and all rooms are available for hire to the community, private individuals, organisations such as The Deaf Club and Celebrate Voice for social gathering, charitable events and concert rehearsals but most day time use during week days would be by the language School, Study English in Salisbury during the Spring and Summer months.

The other 40% of the property is rented to the PCC for Church use and for hiring to charitable organisations and community use at an annual rent of £1.00 per week. This does not include the “basement office accommodation” rented by The Salisbury Vineyard Church who are responsible for the Council Rates on that element of the building and whose rent goes directly to the Charity

2. Non-monetary Assets

Non-monetary assets are written off over a period of four years.

3. Rawlings Bequest

Income from the invested capital of this bequest is used for the maintenance of the fabric of the Church, the provision of other furnishings and items that are used within the church buildings and for the provision and maintenance of the church hall and is governed by a Charity Commission scheme dated February 1998.

4. Monetary Assets

The CBF shareholding account references ending with an S refer to CBF Investment Funds and those ending with an F refer to the CBF Fixed Interest Funds.

6. Loan made to connected party

Study English in Salisbury Limited is considered a related party to Sarum St Martin Rector and Churchwardens (Church or Fabric Estates) as Rector Father D Fisher and Churchwardens Mrs M Lilley and Mr R Hayes total three, of the four, Directors of Study English in Salisbury Limited.

**SARUM ST MARTIN
RECTOR AND CHURCHWARDENS ACCOUNTS
(CHURCH OR FABRIC ESTATES)**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
For the year ended 31 December 2023**

I report to the trustees on my examination of the accounts of the Rector and Churchwardens Accounts (Church or Fabric Estates) for the year ended 31 December 2023 which are set out on pages 3 to 7.

Responsibilities and basis of report

As the charity trustees of the PCC you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the PCC as required by section 130 of the Act;
2. the accounts do not accord with those records.

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

.....

Christopher Bush FCA
Berkeley Bate Outsourcing LLP
Chartered Accountants
Blakey Road
Salisbury
Wiltshire
SP1 2LP

Dated:.....

CHURCH OR FABRIC ESTATES

England & Wales - Charity number 261653

Accounts

ST MARTIN'S CHURCH, SALISBURY
ANNUAL REPORT AND FINANCIAL STATEMENTS
OF
SARUM ST MARTIN
THE RECTOR AND CHURCHWARDENS ACCOUNTS
(CHURCH OR FABRIC ESTATES)
FOR THE YEAR ENDED 31 DECEMBER 2021

**RECTOR
CHURCHWARDEN**

Father David Benjamin Fisher
Hayes
The Rectory
Hilltop Way
42 Tollgate Road
Salisbury
SP1 2JJ

CHURCHWARDEN

Mrs Mary A. Lilley
8 Potters Way
Salisbury
SP1 1PY

Mr R. J.
53
Salisbury
SP1 3QQ



INDEPENDENT EXAMINER

Christopher Bush
Berkeley Bate
Chartered Accountants
Blakey Road
Salisbury
Wiltshire

SP1 2LP

**SARUM ST MARTIN
RECTOR AND CHURCHWARDENS ACCOUNTS
(CHURCH OR FABRIC ESTATES)**

**CONTENTS OF THE FINANCIAL STATEMENTS
For the Year Ended 31 December 2021**

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| Rawlings Bequest - Receipts and Payments Accounts | |
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**SARUM ST MARTIN
RECTOR AND CHURCHWARDENS ACCOUNTS
(CHURCH OR FABRIC ESTATES)**

**REPORT OF THE RECTOR AND CHURCHWARDENS
For the year ended 31 December 2021**

The Rector and Churchwardens of the Church of Sarum St Martin, Salisbury, are the managing trustees of the Charity registered as the 'Church or Fabric Estates Trust'. The Diocese of Salisbury's Diocesan Board of Finance is the Custodian Trustee of the invested capital of the Charity.

The objects of the Charity are for the purpose of maintaining the fabric of the Church of St Martin, the St. Martin's Centre, and for other charitable purposes.

The income of the Charity is derived from investments of bequests and capital sums invested with the Central Board of Finance of the Church of England and from rental income.

The income of the Charity is used for the care, repair and maintenance of the Church building and to provide furnishings and equipment for use in the Church building, and the St. Martin's Centre.

The Trustees who served during the year were:

Father David Benjamin Fisher

Mrs Mary A. Lilley (Churchwarden)

Mr R. J. Hayes (Churchwarden)

St Martin's Church

The annual maintenance programme including Health and Safety risk assessments, fire extinguisher maintenance and CCTV took place through out the year. The Lightning Conductor maintenance was also carried out. Due to the Pandemic only a few Concerts were held in the Church. The Parish office was re-opened in April 2021 after being closed during the lockdowns and worship continued.

St Martins Centre

A maintenance programme was on a very minor basis during the year. A full risk assessment was carried out to meet our Health and Safety requirements and Fire alarm and CCTV maintenance was also carried out with minor works to ensure good working order of all services. The Halls were hired to a small number of organisations throughout the year. One room on the upper floor was hired by a group of artists throughout the year.

The EiS school was not operating due to the restrictions with travel from Europe but hired two rooms for administration throughout the year at a rent of £1.00 per week. The rooms would also continue to be hired out to other private parties or organisations when available, an example being The Salisbury Deaf Club and Celebrate Voice every October for two weeks to facilitate their rehearsals.

The part of the building alongside the churchyard is leased to the PCC, which includes the "basement office accommodation" rented by The Salisbury Vineyard Church who are responsible for the Council Rates on that element of the building.

On behalf of the Rector & Churchwardens

Father David Benjamin Fisher (Rector)

Dated:

**SARUM ST MARTIN
RECTOR AND CHURCHWARDENS ACCOUNTS
(CHURCH OR FABRIC ESTATES)**

**STATEMENT OF FINANCIAL ACTIVITIES
For the Year Ended 31 December 2021**

GENERAL FUND - RECEIPTS AND PAYMENTS ACCOUNT

| X | 2021 | | 2020 | |
|---|--------|---------|--------|--------|
| | £ | £ | £ | £ |
| RECEIPTS | | | | |
| Miss Little Bequest 6946 shares CBF 134001766S | 4,128 | | 3,986 | |
| Eleanor Walsh Fund 6697 shares COIF 15294001T | 3,541 | | 3,473 | |
| Interest and Dividends receivable | 2 | | 11 | |
| Rent - St Martin's Church Hall | 185 | | 712 | |
| Rent - St Martin's Former Infant's School | 11,114 | | 7,519 | |
| Miscellaneous Income - Wiltshire Covid Grant | 4,054 | | 5,000 | |
| TOTAL RECEIPTS | | 23,024 | | 20,701 |
| OTHER RECEIPTS | | | | |
| Partial encashment of CBF Fund 634078004D | - | | 20,000 | |
| | | - | | 20,000 |
| PAYMENTS | | | | |
| Church Maintenance and Repairs (incl Tower) | 10,055 | | 4,693 | |
| Bank Charges and Interest | 84 | | 81 | |
| Insurance | 6,833 | | 6,566 | |
| Sundry Items/Equipment | - | | 3,289 | |
| Church Hall Repairs & Maintenance | 1,921 | | 2,284 | |
| Professional Fees and Faculties | 2,200 | | 1,950 | |
| Charitable giving and donations | 100 | | - | |
| Study English in Salisbury costs | 17,508 | | 18,392 | |
| Church Hall Running | - | | 367 | |
| | | (38,701 | | (37,62 |
| | |) | | 2) |
| OTHER PAYMENTS | | | | |
| Transfers to PCC | 9,329 | | - | |
| | | (9,329) | | - |
| TOTAL PAYMENTS | | (48,030 | | (37,62 |
| | |) | | 2) |
| TRANSFERS BETWEEN FUNDS | | | | |
| | | - | | - |
| | | (25,006 | | 3,079 |
| (DEFICIT)/SURPLUS FOR THE YEAR | |) | | |

| | | |
|----------------------------------|---------------|---------------|
| Bank Balances - 1 January 2021 | <u>39,378</u> | <u>36,299</u> |
| Bank Balances - 31 December 2021 | <u>14,372</u> | <u>39,378</u> |

**SARUM ST MARTIN
RECTOR AND CHURCHWARDENS ACCOUNTS
(CHURCH OR FABRIC ESTATES)**

**STATEMENT OF FINANCIAL ACTIVITIES
For the Year Ended 31 December 2021**

RAWLINGS BEQUEST - RECEIPTS AND PAYMENTS ACCOUNT

| | <u>2021</u> | | <u>2020</u> | |
|--|-------------|----------------|--------------|-----------------|
| | £ | £ | £ | £ |
| RECEIPTS | | | | |
| Dividend on shares | 63,586 | | 61,403 | |
| Interest on CBF deposit account | <u>222</u> | | <u>1,643</u> | |
| TOTAL RECEIPTS | | 63,808 | | 63,046 |
| PAYMENTS | | <u>-</u> | | <u>(20,000)</u> |
| TRANSFERS BETWEEN FUNDS | | - | | - |
| SURPLUS FOR THE YEAR | | 63,808 | | 43,046 |
| CBF Deposit Balance - 1 January 2021 | | <u>408,843</u> | | <u>365,797</u> |
| CBF Deposit Balance - 31 December 2021 | | <u>472,651</u> | | <u>408,843</u> |

DISCRETIONARY FUND - RECEIPTS AND PAYMENTS ACCOUNT

| | <u>2021</u> | | <u>2020</u> | |
|---------------------------------|-------------|--------------|-------------|--------------|
| | £ | £ | £ | £ |
| RECEIPTS | | | | |
| Miscellaneous income | 595 | | 1200 | |
| Interest on CBF deposit account | <u>613</u> | | <u>602</u> | |
| TOTAL RECEIPTS | | 1,208 | | 1,802 |
| PAYMENTS | | <u>1,307</u> | | <u>1,795</u> |

| | | |
|--|------------------|-------------------|
| SURPLUS/(DEFICIT) FOR THE YEAR | (99) | 7 |
| CBF Deposit Balance - 1 January 2021 | <u>165</u> | <u>158</u> |
| CBF Deposit Balance - 31 December 2021 | <u><u>66</u></u> | <u><u>165</u></u> |

**SARUM ST MARTIN
RECTOR AND CHURCHWARDENS ACCOUNTS
(CHURCH OR FABRIC ESTATES)**

STATEMENT OF ASSETS AND LIABILITIES AT 31 DECEMBER 2021

| X | Gener al Fund | Rawlin gs Beque st | Total 2021 | Total 2020 |
|--|---------------------|-----------------------------|-----------------------|-----------------------|
| | £ | £ | £ | £ |
| Monetary Assets - Investments at Market Value: | | | | |
| Miss Little Bequest 6,946 shares CBF 134001766S | 162,4 44 | | 162,44 4 | 142,305 |
| Church Discretionary Fund 1,379 shares CBF 634231001S | 34,13 4 | | 34,134 | 29,106 |
| Lear Memorial Room 793 shares CBF 134001143F | 1,253 | | 1,253 | 1,345 |
| Lear Memorial Room 973 shares CBF 134001278S | 22,75 5 | | 22,755 | 19,934 |
| Eleanor Walsh Fund 6,697 shares COIF 15294001T | 137,5 35 | | 137,53 5 | 120,622 |
| Rawlings Bequest 106,993 shares CBF 134001756S | | 2,502,2 13 | 2,502,2 13 | 2,191,99 8 |
| CBF Deposit Fund 634078004D | 472,6 51 | | 472,65 1 | 408,843 |
| War Bond Wilmot Trust | 100 | | 100 | 100 |
| Discretionary Account - Lloyds Bank plc | 66 | | 66 | 165 |
| Deposit Account - Lloyds Bank plc | 10,00 0 | | 10,000 | 22,998 |
| Current Account - Lloyds Bank plc | 4,371 | | 4,371 | 16,380 |
| | 845,3 09 | 2,502, 213 | 3,347, 522 | 2,953,7 96 |

OTHER FIXED ASSETS:

Note

Freehold of St Martin's Infants
School

2

NON-MONETARY ASSETS

£ £ £ £

| | | | | |
|--------------------------------------|---|---------|----------|----------|
| Grand Piano at cost | 3 | 8,950 | 8,950 | 8,950 |
| Silver Chrismatory Casket at cost | 3 | 8,995 | 8,995 | 8,995 |
| Church Organ at cost | 3 | 26,340 | 26,340 | 26,340 |
| Hanging Pyx at cost | 3 | 13,050 | 13,050 | 13,050 |
| Office Computer at cost | 3 | 1,066 | 1,066 | 1,066 |
| Rector's Computer | 3 | 917 | 917 | 917 |
| Rector Robes | 3 | 430 | 430 | 430 |
| Entrance Furnishings | 3 | 1,477 | 1,477 | 1,477 |
| HP CM printer at cost | 3 | 579 | 579 | 579 |
| Treasurer HP Laptop Pavilion at cost | 3 | 388 | 388 | 388 |
| Presidential Chair | 3 | 1,181 | 1,181 | 1,181 |
| Less: Depreciation to date | 3 | (6,038) | (63,373) | (63,373) |
| | | - | - | - |

**SARUM ST MARTIN
RECTOR AND CHURCHWARDENS ACCOUNTS
(CHURCH OR FABRIC ESTATES)**

**NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2021**

1. Accounting Policies

The financial statements of the Rector and Churchwardens Funds (Church or Fabric Estate Charity) have been prepared using the Receipts and Payments basis.

Funds

General funds and the Rawlings Bequest fund vested in the trust of the Rector and Churchwardens for use as specified in the bequest or the governing document or scheme as regulated by the Charity Commissioners. The accounts include monetary transactions, assets and liabilities for which the Trustees can be held responsible.

2. Freehold Property - Former St Martin's Infants School

The 60% part of the Property now becomes fully owned and managed by the charity and all rooms are available for hire to the community, private individuals, organisations such as Thera South West for social training and charitable events but most day time use during week days would be by the new language School, Study English in Salisbury during the Spring and Summer months.

The other 40% of the property is rented to the PCC for Church use and for hiring to charitable organisations and community use. It was decided that the annual rent be lowered to £1.00 per week. This does not include the "basement office accommodation" rented by The Salisbury Vineyard Church who are responsible for

the Council Rates on that element of the building and whose rent goes directly to the Charity.

3. Non-monetary Assets

Non-monetary assets are written off over a period of four years.

4. Rawlings Bequest

Income from the invested capital of this bequest is used for the maintenance of the fabric of the Church, the provision of other furnishings and items that are used within the church buildings and for the provision and maintenance of the church hall and is governed by a Charity Commission scheme dated February 1998.

5. Monetary Assets

The CBF shareholding account references ending with an S refer to CBF Investment Funds and those ending with an F refer to the CBF Fixed Interest Funds.

**SARUM ST MARTIN
RECTOR AND CHURCHWARDENS ACCOUNTS
(CHURCH OR FABRIC ESTATES)**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
For the year ended 31 December 2021**

I report to the trustees on my examination of the accounts of the Rector and Churchwardens Accounts (Church or Fabric Estates) for the year ended 31 December 2021 which are set out on pages 3 to 7.

Responsibilities and basis of report

As the charity trustees of the PCC you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the PCC as required by section 130 of the Act;
2. the accounts do not accord with those records.

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

.....

Christopher Bush
Berkeley Bate
Chartered Accountants
Blakey Road
Salisbury
Wiltshire
SP1 2LP

Dated:.....

CHURCH OR FABRIC ESTATES

England & Wales - Charity number 261653

Accounts

ST MARTIN'S CHURCH, SALISBURY
ANNUAL REPORT AND FINANCIAL STATEMENTS
OF THE
PAROCHIAL CHURCH COUNCIL
FOR THE YEAR ENDED 31 DECEMBER 2020

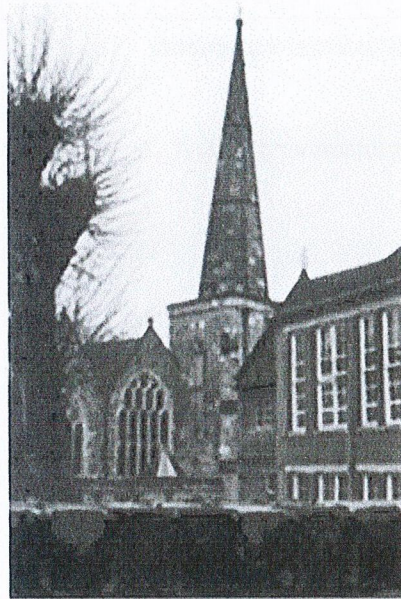
RECTOR

Father David Benjamin Fisher
The Rectory
42 Tollgate Road
Salisbury
SP1 2JJ

CHURCHWARDENS

Mrs Mary A. Lilley
8 Potters Way
Salisbury
SP1 1PY

Mr Robert Hayes
53 Hilltop Way
Salisbury
SP1 3QQ



INDEPENDENT EXAMINER

Christopher Bush
Berkeley Bate Outsourcing LLP
Chartered Accountants
Blakey Road
Salisbury
Wiltshire
SP1 2LP

SARUM ST MARTIN PAROCHIAL CHURCH COUNCIL

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

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SARUM ST MARTIN PAROCHIAL CHURCH COUNCIL

ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

Background

Fr David Fisher, our Priest is also Chaplain to the Sea Cadets, Churchill Way South. An elected member of the Forward in Faith Council he employs his enthusiasm, theological teaching and skills of pastoral care to prayerfully look after all in the Parish of Sarum St Martin.

The Parish's priorities are celebrating the sacraments; encouraging all in a life of prayer; making young disciples through the teaching in Sunday School; encouraging confirmation of children and adults; offering a rich and dignified liturgy of Sunday and weekday Eucharists; and supporting the wider community through charitable giving and prayer.

During the lockdowns our Director of Music has provided a musical contribution to worship by means of inclusion on the Church's website.

All general maintenance work on the Church is managed by the Churchwardens and St. Martin's Centre by the Rector and Churchwardens as Trustees of the St Martin's Church or Fabric Estates Charity.

Membership

Members of the PCC are either *ex officio* or elected by the Annual Parochial Church Meeting in accordance with the Church Representation Rules. During 2020 the following served as members of the PCC but there were no elections during 2020 due to the pandemic consequently all members and officers continued their term.

Incumbent Father David Benjamin Fisher (Rector and Chair)

Wardens Mrs Mary Lilley (Vice Chair)
 Mr Robert Hayes

Representatives on the Deanery Synod (ex officio)
 Mrs Aly Goodman (elected 30th April 2017, APCM)

Elected members

Mrs Aly Goodman
Mr Nick Goodman
Mr Nicholas Hale
Mr Ian McLeod Hatton (Resigned)
Mrs Fiona McLeod Hatton (PCC Secretary) (resigned)
Mrs Comfort Moss
Mrs Mary Pharo
Mr Roy Green
Mrs Tricia Green

ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2020 continued

Committees

The PCC operates through a number of committees and groups, which meet between full meetings of the PCC. No committee met during 2020 due to the pandemic

Standing Committee

This is the only committee required by law. It has power to transact the business of the PCC between its meetings, subject to any direction given by the Council.

Buildings Action Group

The buildings group is concerned with the church building itself, two houses belonging to the PCC. The churchyard is the responsibility of Salisbury Council but the Ashes plot is maintained by the Churchwardens. The St. Martin's Centre is managed by the Rector and Churchwardens and now includes the 60% part once leased to Kaplan. It meets monthly under the Chairmanship of R Hayes (Church Warden)

Publicity & Mission Group

The publicity group explores matters concerned with publicity, mission and relationships with other denominations. The parish magazine St. Martin's Pilgrim, edited by Fr David, is reaching the wider parish through door-to-door delivery. There were no publications in 2020.

Education Group

This Group attends to all matters relating to worship and the education of children and adults, including the Sunday school and St Martin's Voluntary Aided Primary School. Fr David is now a Governor of this school.

Finance Action Group

This oversees the general financial dimension of work at St Martin's, including advertising and Church and St Martin's Centre lettings; it meets regularly in conjunction with the Rectory Meetings attended by the Rector and Churchwardens who also constitute the Standing Committee.

Pastoral Care Action Group

This Group was formed to provide a support network for our parishioners and the congregation, including the distribution of home communion.

Social Action Group

No activity in 2020

Church Attendance

The Electoral Roll Officer reported at the 2020 APCM that there are 55 on the Electoral Roll, of whom 30 live in St Martin's Parish.

SARUM ST MARTIN PAROCHIAL CHURCH COUNCIL

ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2020 continued

Review of the Year

The PCC met for just one ordinary meetings during the year under the Chairmanship of the incumbent Father David Fisher due to the Pandemic. The Annual Parochial Church meeting was held on Sunday 18th October 2020.

Locum Clergy

The Parish has been fortunate to have the support of one retired and one SSM Locum Clergy to assist Fr. David.

Church Maintenance

During the year some minor maintenance has been undertaken in both the Church and Church Hall.

Health & Safety

Fricks Environmental Consultancy advises the Churchwardens and the PCC in the development of policies, their implementation and the training of volunteers where required, to ensure compliance with government Health & Safety legislation.

Property:

- **22 St. Martin's Church Street** – The house is let and managed by the P.C.C. The property was fully let during 2020 but a rent holiday was granted to the tenants because of Covid-19 causing loss of income.
- **27 Fowlers Road** – The house is let and managed by the P.C.C. The property was fully let during 2020 and rent holiday was granted to the tenants because of loss of income

Both properties are Landlord certificated by British Gas

- **The former Infant School.**
Owned and managed by the Trustees of St. Martin's Church or Fabric Estates Charity

This part was adopted back to the control of the Rector and Churchwardens, the building owned and managed by The Trustees of St. Martin's Church or Fabric Estate Charity. The whole building is now available for hire purposes except for the lower-level offices which are rented out to: The Salisbury Vineyard Church which has continued to rent the lower offices during 2020 and is responsible for the charity rates on that part of the building. The rent is now paid directly to the Rector and Churchwardens

The Charity continued to support the new language school **Study English in Salisbury Ltd** (EiS) led by Julian Lewis, a former Principal of Kaplan. Because of the Pandemic the school failed to perform during the year with exception of a small number of local students who, before lockdown, were taught in-house but during lockdown periods were taught on-line using Zoom. The school continued to utilise two offices and a classroom paying a peppercorn rent of £1.00 per week.

SARUM ST MARTIN PAROCHIAL CHURCH COUNCIL
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

General Fund Receipts and Payments Account

| | 2020 | | 2019 | |
|--|--------|--------|--------|--------|
| | £ | £ | £ | £ |
| Receipts: | | | | |
| Voluntary Income: | | | | |
| Planned Giving | 15,194 | | 14,118 | |
| Collections: General | 2,692 | | 4,709 | |
| Income Tax recovered | 1,192 | | 3,029 | |
| | | 19,078 | | 21,856 |
| Other voluntary income: | | | | |
| Donations including wall box | 1,015 | | 939 | |
| Fees | 890 | | 382 | |
| | | 1,905 | | 1,321 |
| Events and activities: | | | | |
| Sales of Magazine | - | | - | |
| St. Martin's Centre Income (inc. Office Accommodation) | 3,143 | | 14,250 | |
| Rent 27 Fowlers Road | 2,175 | | 7,425 | |
| Rent 22 St Martin's Church Street | 2,200 | | 13,200 | |
| Events inc. Garden Parties, Concerts | 1,922 | | 5,681 | |
| | | 9,440 | | 40,556 |
| Other income: | | | | |
| Income and Dividends from investments and deposits | 19,384 | | 19,832 | |
| Sundries | 15,558 | | - | |
| | | 34,942 | | 19,832 |
| Receipts | | 65,365 | | 83,565 |
| Transfers from R&CW | | - | | - |
| Total Receipts | | 65,365 | | 83,565 |
| Asset & Investment Sales: | | | | |
| Receipts from sale of investments: | | | | |
| CBF134001738S – Hogg (partial encashment) | - | | 34,600 | |
| | | - | | 34,600 |

SARUM ST MARTIN PAROCHIAL CHURCH COUNCIL

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

General Fund Receipts and Payments Account (continued)

| | Note | 2020 | | 2019 | |
|--|------|--------|----------|--------|-----------|
| | | £ | £ | £ | £ |
| Payments: | | | | | |
| Grants: Overseas missions and relief agencies | | | 2,431 | | 4,388 |
| Relating to the work of the Church: | | | | | |
| Parish share (quota) | | 27,774 | | 26,977 | |
| Rector and Curate's expenses | | 2,293 | | 2,235 | |
| Sunday school expenses | | 105 | | 100 | |
| Church running expenses | 2 | 15,324 | | 16,062 | |
| Cost of services | 3 | 9,840 | | 13,073 | |
| Magazine production costs | | 378 | | 1,228 | |
| Other expenses (incl. Rectory) | | 4,096 | | 5,550 | |
| Administration: | | | 59,810 | | 65,225 |
| Parish Administration | | 6,496 | | 6,127 | |
| Printing, stationery and office expenses | | 1,973 | | 1,401 | |
| Other payments: | | | 8,469 | | 7,528 |
| St Martin's Centre running costs | 4 | 22,419 | | 21,034 | |
| Expenditure on houses – 22, St. Martin's Church Street | | 1,942 | | 1,428 | |
| Expenditure on houses – 27, Fowler's Road | | 991 | | 12,737 | |
| | | | 25,352 | | 35,199 |
| Total Payments | | | 96,062 | | 112,340 |
| Restricted Funds: | | | | | |
| Received for specific purposes | | | 1 | | 1 |
| Total Receipts | | | 65,365 | | 118,165 |
| Total Payments | | | (96,062) | | (112,340) |
| Transfer Between Funds | | | - | | - |
| Movement on restricted funds | | | 1 | | 1 |
| Surplus/(Deficit) for the year | | | (30,697) | | 5,826 |
| Bank current account at 1 January 2020 | | | 43,592 | | 37,766 |
| Bank current account at 31 December 2020 | | | 12,895 | | 43,592 |

SARUM ST MARTIN PAROCHIAL CHURCH COUNCIL

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

Sundry Legacies Fund:

| | |
|---|--------|
| Central Board of Finance Deposit a/c 634078001D at 1 January 2020 | 15,033 |
| Transferred from current account | - |
| Interest received | 64 |
| Balance at 31 December 2020 | 15,097 |

Housing Fund:

| | |
|---|-------|
| Central Board of Finance Deposit a/c 634078007D at 1 January 2020 | 6,827 |
| Dividends from CBF Investment a/c 134001985S | |
| Interest received | 29 |
| Balance at 31 December 2020 | 6,856 |

Statement of Assets and Liabilities at 31 December 2020

| | | General | Sundry | Endowment | Housing | Eyres | Total | Total |
|--|------|---------|----------|-----------|---------|---------|---------|---------|
| | Note | Fund | Legacies | Funds | Funds | Way | 2020 | 2019 |
| | | | Funds | | | Hall | | |
| | | | | | | Fund | | |
| Monetary assets: | | | | | | | | |
| CBF Inv a/c 134001738S - Hogg | 5 | | | 263,753 | | | 263,753 | 246,227 |
| CBF Inv a/c 1340011070S – Eyres Way Hall | 5 | | | | | 428,216 | 428,216 | 399,763 |
| CBF Deposit a/c 634078007D | | | | | 6,856 | | 6,856 | 6,827 |
| CBF Deposit a/c 634078001D | | | 15,097 | | | | 15,097 | 15,033 |
| Bank current A/c - Lloyds Bank - PCC | | 5,747 | | | | | 5,747 | 41,756 |
| Bank current A/c- Lloyds Bank - Hall | | 6,829 | | | | | 6,829 | 1,517 |
| Bank Restricted Access A/c – Lloyds Bank | | 319 | | | | | 319 | 319 |
| Total Cash | | 12,895 | 15,097 | 263,753 | 6,856 | 428,216 | 726,817 | 711,442 |

Other assets:

| | | |
|---|---|-----|
| Freehold House 22 St M Church St at cost | 6 | 547 |
| Freehold House 27 Fowlers Rd at inheritance | 6 | 500 |

Liabilities:

Accountancy

SARUM ST MARTIN PAROCHIAL CHURCH COUNCIL

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

NOTES TO THE FINANCIAL STATEMENTS:

1. Accounting policies:

The financial statements of the PCC have been prepared in accordance with the Church Accounting Regulations 2006 using the Receipts and Payments basis.

Funds

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

The accounts include monetary transactions, assets and liabilities for which the PCC can be held responsible. They do not include the accounts of other Church groups that owe an affiliation to another body, nor those that are informal gatherings of Church members.

Subject to the above, receipts and payments include income as received and expenditure when irrevocably paid.

Statement of Assets and Liabilities

The following assets are recognised but not valued in the Statement of Assets and Liabilities:

Movable church furnishings held by the churchwardens on special trust for the PCC and which require a faculty for disposal.

Land and buildings held on behalf of the PCC.

Other fixtures, fittings and office equipment where the PCC is free to dispose of such assets without faculty and where the original cost exceeded £1,000.

Amounts owing from HM Revenue & Customs where a formal claim has been made.

Any other amounts that may be owing to the PCC, including church & church hall lettings.

Closing bank balances as shown in the receipts and payments account.

The following liabilities are recognised in the Statement of Assets and Liabilities: Creditors for goods or services where the supply has been received and invoiced by 31 December.

2. Church running expenses:

| | 2020 | 2019 |
|----------------------|---------------|---------------|
| Heat, Light & Water | 4,353 | 4,611 |
| Church insurance 25% | - | 1,526 |
| Sundry expenses | 10,971 | 9,925 |
| | <u>15,324</u> | <u>16,062</u> |

3. Cost of services:

| | 2020 | 2019 |
|-------------|--------------|---------------|
| Stores etc. | 1,138 | 3,020 |
| Organists | 8,702 | 10,053 |
| | <u>9,840</u> | <u>13,073</u> |

SARUM ST MARTIN PAROCHIAL CHURCH COUNCIL

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

NOTES TO THE FINANCIAL STATEMENTS continued:

4. Church Hall Running Costs:

| | 2020 | 2019 |
|--------------------|---------------|---------------|
| Rates and water | 800 | 3,637 |
| Heating | - | 1,152 |
| Lighting | 1,346 | 2,473 |
| Insurance | 2,630 | 2,576 |
| Repairs maint/misc | 8,513 | 5,124 |
| Wages | 5,631 | 5,507 |
| Annexe Costs | 3,499 | 565 |
| TOTAL | 22,419 | 21,034 |

5. Investments:

Shareholdings 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 |
|---|------------|----------------|----------------|
| Hogg Bequest 12,873 shares | £35,755 | £263,753 | £246,227 |
| Proceeds of sale of Eyres Way Church Hall 20,901 shares | £273,275 | £428,216 | £399,763 |

6. Freehold Houses:

Both numbers. 22 and 24 St Martin's Church Street were purchased together at a cost of £1,094. No 24 was subsequently sold and therefore the acquisition cost of 22 is shown as one half of the original cost. The retained house is managed by the P.C.C. The property was rented at an annual rate of £11,400 but due to the Pandemic only £2,200 was received in this year.

No 27 Fowlers Road was left to the church by the late Miss C M Hayward in 1969 and was valued for estate purposes as £500. The property is managed by the PCC and new tenants took over the property in April 2015. The property was rented at an annual rate of £8,700 but due to the Pandemic only £2,750 was received in this year.

7. Restricted Funds:

There were restricted funds in hand at 31 December 2020, to the value of £319

8. Charities:

The following Charities are associated with St Martin's Church. All can be contacted at c/o St Martin's Parish Office, St Martin's Church Street, Salisbury. SP1 2HY

St. Martin's Church and Fabric Estates - Charity No. 261653

The objects of this charity are for the purpose of maintaining the fabric of the Church of Sarum St Martin, Salisbury and for other charitable purposes.

St. Martin's Relief in Need - Charity No. 241855

The objects of this charity are for the relief of the needy in the parish of Sarum St Martin

Shady Bower Playing Field Charity No. 242668

The objects of this charity are for the provision of recreational, educational facilities and similar provisions.

SARUM ST MARTIN PAROCHIAL CHURCH COUNCIL

INDEPENDENT EXAMINER'S REPORT TO THE PCC OF SARUM ST MARTIN

I report to the trustees on my examination of the accounts of the PCC of Sarum St Martin for the year ended 31 December 2020 which are set out on pages 3 to 10.

Responsibilities and basis of report

As the charity trustees of the PCC you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

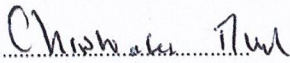
I report in respect of my examination of the PCC's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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


1. accounting records were not kept in respect of the PCC as required by section 130 of the Act;
2. the accounts do not accord with those records.

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



Christopher Bush FCA
Berkeley Bate Outsourcing LLP
Chartered Accountants
Blakey Road
Salisbury
Wiltshire
SP1 2LP

Dated: 20 April 2021


02/05/21