

**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)**

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For the Year Ended 31 December 2021**

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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	
	£	£	£	£
<b>RECEIPTS</b>				
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	
<b>TOTAL RECEIPTS</b>		23,024		20,701
<b>OTHER RECEIPTS</b>				
Partial encashment of CBF Fund 634078004D	-		20,000	
		-		20,000
<b>PAYMENTS</b>				
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)		(37,622)
<b>OTHER PAYMENTS</b>				
Transfers to PCC	9,329		-	
		(9,329)		-
<b>TOTAL PAYMENTS</b>		(48,030)		(37,622)
<b>TRANSFERS BETWEEN FUNDS</b>		-		-
		(25,006)		3,079
<b>(DEFICIT)/SURPLUS FOR THE YEAR</b>		)		

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>	
	£	£	£	£
<b>RECEIPTS</b>				
Dividend on shares	63,586		61,403	
Interest on CBF deposit account	<u>222</u>		<u>1,643</u>	
<b>TOTAL RECEIPTS</b>		63,808		63,046
<b>PAYMENTS</b>		<u>-</u>		<u>(20,000)</u>
<b>TRANSFERS BETWEEN FUNDS</b>		-		-
<b>SURPLUS FOR THE YEAR</b>		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>	
	£	£	£	£
<b>RECEIPTS</b>				
Miscellaneous income	595		1200	
Interest on CBF deposit account	<u>613</u>		<u>602</u>	
<b>TOTAL RECEIPTS</b>		1,208		1,802
<b>PAYMENTS</b>		<u>1,307</u>		<u>1,795</u>

<b>SURPLUS/(DEFICIT) FOR THE YEAR</b>	(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	<b>General Fund</b>	<b>Rawlings Bequest</b>	<b>Total 2021</b>	<b>Total 2020</b>
<b>Monetary Assets - Investments at Market Value:</b>	£	£	£	£
Miss Little Bequest 6,946 shares CBF 134001766S	162,44		162,44	142,305
Church Discretionary Fund 1,379 shares CBF 634231001S	34,134		34,134	29,106
Lear Memorial Room 793 shares CBF 134001143F	1,253		1,253	1,345
Lear Memorial Room 973 shares CBF 134001278S	22,755		22,755	19,934
Eleanor Walsh Fund 6,697 shares COIF 15294001T	137,35		137,53	120,622
Rawlings Bequest 106,993 shares CBF 134001756S		2,502,213	2,502,213	2,191,998
CBF Deposit Fund 634078004D	472,651		472,651	408,843
War Bond Wilmot Trust	100		100	100
Discretionary Account - Lloyds Bank plc	66		66	165
Deposit Account - Lloyds Bank plc	10,000		10,000	22,998
Current Account - Lloyds Bank plc	4,371		4,371	16,380
	<b>845,309</b>	<b>2,502,213</b>	<b>3,347,522</b>	<b>2,953,796</b>

**OTHER FIXED  
ASSETS:**

Note

Freehold of St Martin's Infants  
School

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<b>NON-MONETARY ASSETS</b>	£	£	£	£
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Grand Piano at cost	3	8,950	8,950	8,950
Silver Christmatory 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)	(57,335)	(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:.....