

**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)**

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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	
	£	£	£	£
<b>RECEIPTS</b>				
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
<b>OTHER RECEIPTS</b>				
Transfers from PCC	-		242,400	
Study English return of funds	53,887			
		53,887		242,400
<b>TOTAL RECEIPTS</b>		72,183		261,300
<b>PAYMENTS</b>				
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)
<b>OTHER PAYMENTS</b>				
Transfers to PCC	70,061		29,362	
Transfer to Discretionary Fund	10,000			
		(80,061)		(29,362)
<b>TOTAL PAYMENTS</b>		(153,598)		(94,676)

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**INVESTMENTS**

Partial encashment from Fabric Fund

60,00065,000

60,000

65,000

**(DEFICIT)/SURPLUS FOR THE YEAR**(21,415)231,624

Bank Balances - 1 January 2022

245,99614,372

Bank Balances - 31 December 2022

224,581245,996

**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**

	2023		2022	
	£	£	£	£
<b>RECEIPTS</b>				
Dividend on shares		64,209		64,797
Interest on CBF deposit account		<u>18,188</u>		<u>6,773</u>
<b>TOTAL RECEIPTS</b>		82,397		71,570
<b>PAYMENTS</b>				
Withdrawal		<u>60,000</u>		<u>-</u>
<b>TRANSFERS BETWEEN FUNDS</b>		-		-
<b>SURPLUS FOR THE YEAR</b>		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	
	£	£	£	£
<b>RECEIPTS</b>				
Miscellaneous income		10,020		515
Interest on CBF deposit account		<u>634</u>		<u>632</u>
<b>TOTAL RECEIPTS</b>		10,654		1,147
<b>PAYMENTS</b>		<u>10,761</u>		<u>980</u>
<b>SURPLUS/(DEFICIT) FOR THE YEAR</b>				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
<b>Monetary Assets - Investments at Market Value:</b>	£	£	£	£
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
	<b>1,139,498</b>	<b>2,349,044</b>	<b>3,488,542</b>	<b>3,252,985</b>

**OTHER FIXED ASSETS:**

Note

Freehold of St Martin's Infants School

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**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.

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

Dated:.....18 May 2024