

**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**

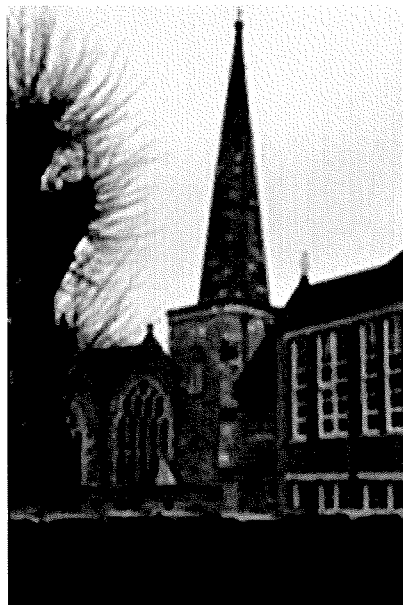
Father David Benjamin Fisher  
The Rectory  
42 Tollgate Road  
Salisbury  
SP1 2JJ

**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)**

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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   |           |
|---------------------------------------------|--------|-----------|--------|-----------|
|                                             | £      | £         | £      | £         |
| <b>RECEIPTS</b>                             |        |           |        |           |
| 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    |
| <b>OTHER RECEIPTS</b>                       |        |           |        |           |
| Transfers from PCC                          | -      |           | -      |           |
| Study English return of funds               | -      |           | 53,887 |           |
|                                             |        | 0         |        | 53,887    |
| <b>TOTAL RECEIPTS</b>                       |        | 45,312    |        | 72,183    |
| <b>PAYMENTS</b>                             |        |           |        |           |
| 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)  |
| <b>OTHER PAYMENTS</b>                       |        |           |        |           |
| Transfers to PCC                            | 51,135 |           | 70,061 |           |
| Transfer to Discretionary Fund              | 0      |           | 10,000 |           |
|                                             |        | (51,135)  |        | (80,061)  |
| <b>TOTAL PAYMENTS</b>                       |        | (130,587) |        | (153,598) |

Continued ..... /

**INVESTMENTS**

|                                       |                       |                       |
|---------------------------------------|-----------------------|-----------------------|
| Partial encashment from Fabric Fund   | <u>25,000</u>         | <u>60,000</u>         |
|                                       | 25,000                | 60,000                |
| <b>(DEFICIT)/SURPLUS FOR THE YEAR</b> | <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**

|                                        | 2024 |                       | 2023 |                       |
|----------------------------------------|------|-----------------------|------|-----------------------|
|                                        | £    | £                     | £    | £                     |
| <b>RECEIPTS</b>                        |      |                       |      |                       |
| Dividend on shares                     |      | 65,207                |      | 64,209                |
| Interest on CBF deposit account        |      | <u>30,615</u>         |      | <u>18,188</u>         |
| <b>TOTAL RECEIPTS</b>                  |      | 95,822                |      | 82,397                |
| <b>PAYMENTS</b>                        |      |                       |      |                       |
| Withdrawal                             |      | <u>25,000</u>         |      | <u>60,000</u>         |
| <b>TRANSFERS BETWEEN FUNDS</b>         |      | -                     |      | -                     |
| <b>SURPLUS FOR THE YEAR</b>            |      | 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**

|                                        | 2024 |                   | 2023 |                   |
|----------------------------------------|------|-------------------|------|-------------------|
|                                        | £    | £                 | £    | £                 |
| <b>RECEIPTS</b>                        |      |                   |      |                   |
| Miscellaneous income                   |      | 855               |      | 10,020            |
| Interest on CBF deposit account        |      | <u>645</u>        |      | <u>634</u>        |
| <b>TOTAL RECEIPTS</b>                  |      | 1,500             |      | 10,654            |
| <b>PAYMENTS</b>                        |      | <u>1,452</u>      |      | <u>10,761</u>     |
| <b>SURPLUS/(DEFICIT) FOR THE YEAR</b>  |      | 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<br>Fund  | Rawlings<br>Bequest | Total<br>2024    | Total<br>2023    |
|-------------------------------------------------------|------------------|---------------------|------------------|------------------|
|                                                       | £                | £                   | £                | £                |
| <b>Monetary Assets - Investments at Market Value:</b> |                  |                     |                  |                  |
| 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                |
|                                                       | <b>1,158,997</b> | <b>2,402,810</b>    | <b>3,561,807</b> | <b>3,488,542</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)**

**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.

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

Dated:.....11 May 2025

