
**ST PAUL'S CHURCH, SALISBURY
THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF FISHERTON ANGER (ST PAUL), SALISBURY**

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2018

ST PAUL'S CHURCH SALISBURY

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ST PAUL'S CHURCH SALISBURY

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2018

This report was approved by the Trustees, on _____ and signed on their behalf by:

1. Objectives and Activities, Achievement and Performance

The Parochial Church Council Powers Measure 1956 (as amended) and Church Representation Rules state that the objects of the PCC are to promote in the ecclesiastical parish the whole mission of the church. As an organisation we believe this is encapsulated in our vision of 'renewing faith, restoring hope, radical love'.

a. Renewing Faith

St Paul's provides a wide range of opportunities for people to renew faith through worship, teaching and small group activities.

Our Sunday gatherings provide a focal point for collective worship and teaching. The 10.30am gathering includes five children's groups and two youth groups. Teaching topics included the sermon on the mount, the Prodigal Son, the letters of John, Elijah and 'I believe in Church'. Average attendance at these gatherings was 308 people. We have continued to develop the changes to the evening gathering begun last September. These include a more informal 'café' style chair layout and a shared meal at the end of each gathering. The changes have been designed to build a greater depth of community and over the year we have seen the development of a more distinct community ethos within the gathering and a greater diversity of people attending regularly indicating that we are making progress reaching some of the groups that are under-represented in the church nationally. Over the year the teaching programme has been focused around a 'Year of Biblical' literacy exploring major themes and books from Genesis through to Revelation. Average attendance at these gatherings has been 88 people.

All of these gatherings are open to all members of the public and we regularly welcome guests. The congregation is drawn mainly from the city of Salisbury but some members travel from other parts of South Wiltshire, West Hampshire and North Dorset.

A great example of renewing Faith were the baptisms and confirmations were held on Easter Sunday where 30 adults and young people were baptised or renewed their baptism vows, 27 of whom were also confirmed. These commitments to faith from people most of whom were part of the church's children's, youth and community ministries demonstrates the impact this work has on the lives of those involved.

Within the church's childrens ministry the employment of a full-time children's pastor have seen the relationship with Sarum St Paul's School really grow with more and more parents accessing the church and children feeling welcomed. We had a record number of parents attend church services this year which show growing ownership of the parents. Our children's pastor runs an afterschool club which is well attended. This impact of the church's relationship with the school was recognised in the external SIAMS inspection which reported "The exceptional partnership with the church, which permeates school life in many areas, makes a huge contribution to pupils' spiritual and personal development... With the aid of the rector, the biblical roots of the vision have been discussed in depth to ensure the vision accurately reflects the needs of the community the school serves..."

We have also seen the continued growth of Ark, the church toddler group, seeing parents not only supported and signposted to areas of help but also feeling a sense of belonging both in the group and church. A parenting course has provided an opportunity for parents to meet together and strengthen their parenting skills.

Youth ministry within the church continues to go from strength to strength with an average of 31 young people aged from 11-18 attending 'Vision' on Sundays and 48 attending mid-week groups. A variety of residential trips including Blueprint and Pulse Camp and Soul Survivor have provided opportunities for young people to engage with Christian young people from beyond the church and take part in extended programmes of teaching and worship.

299 people are members of the twenty life groups which meet regularly for Bible study, prayer and pastoral

ST PAUL'S CHURCH SALISBURY

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2018

support. A wide variety of additional weekly events take place for young people, women, toddlers and their parents and parents of primary school children. The SP2 Life Group continues to grow and provide an opportunity for members to experience church in a form which they find accessible and for some has been a step to regularly worshipping with us on Sundays. Through these groups the church is able to offer more personal support and teaching to people relevant to the situation they are in.

In addition, around 80 people regularly attend 'Oasis' – our weekly meeting for women, whose membership is made up from those who worship regularly at St Paul's, and those from other local churches.

The Church regularly runs the 'Christianity Explored' and 'Discipleship Explored' courses which are particularly valuable for new Christians. Throughout the year, we produce material and host specific events to enable members to discover, explore and grow in their faith. These cover all ages and stages of life.

Finally, St Paul's took the lead in drawing together over 1,200 people from over 80 churches from across the diocese of Salisbury to pray for people to come to know Jesus at the Salisbury Cathedral 'Thy Kingdom Come' beacon event- part of the international initiative led by the Archbishop of Canterbury. This is an example of how St Paul's is able to use some of its resources to support the wider church, as was the 'Join with Heaven' EP produced by St Paul's worship pastor as a resource for the wider church community.

It is hard to proportion many items of expenditure reported in the Statement of Financial Activities between the three aspects of the church's mission because some of them (for example costs related to buildings and staffing) will contribute to all three areas. However, items such as 'Church Services', 'Adult Ministry', 'Music' and some of expenditure under 'Youth' and 'Children's Work' directly relate to these activities.

b. Restoring Hope

God continues to be found at work amongst those who struggle in the wider City. The community team offer support on a one to one basis and in groups to a wide variety of people. At the end of the year 70 people were being actively engaged with and throughout 2018 over £31,000 was obtained from grants and other sources to provide practical help to those in need.

The Safe Haven and Life Recovery groups which support those with life controlling issues as a result of abuse or addiction, continue to thrive with an increasing boldness about the need for an active and living faith in God.

The community team are also a resource for other organisations and churches through City Exchange. This is a St Paul's initiative, meeting bi-monthly to provide support and advice for those supporting people who find themselves on the margins.

Our full-time community pastor has been supported by a large team of volunteers, including Erin Williams who since September has been volunteering two days a week and has been a great support and encouragement to the work.

The Christians Against Poverty Debt Centre Salisbury is now in its fifth year of operation and continues to provide holistic debt counselling, by helping people to get out of debt and by bringing them into the supportive safety net of the church community. As a result of this work and thanks to the encouragement and commitment of a team of over 40 volunteers, this last year has seen 20 people become debt free, 5 people have responded to the Gospel and 2 people have been baptised. The growing demand for this service and subsequent increase in referrals from local agencies and organisations has led to the launch of regular CAP drop-ins alongside the foodbank and Salisbury Medical Practice. Some clients are volunteering as befrienders and in other roles such as part of the CAP drop-in team at St Paul's and St Michael's, or helping at client events and local community events. The debt centre is operated by St Paul's under a franchise agreement with CAP UK and is a restricted fund within our accounts to recognise funds given for this specific purpose by individual donors and other churches who partner with us in this work both financially and through providing volunteers.

In 2018, St Paul's has also become the host of the Trussell Trust's Salisbury Foodbank and the offices of the

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TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2018

Foundation for Social Change and Inclusion. Through partnerships such as these we are able to support the work of a number of other local charities who share our vision of restoring hope.

Items of expenditure under 'Community Ministry' and the 'CAP Debt Centre' and 'Safe Haven' restricted funds are directly associated with this area of mission.

c. Radical Love

Throughout the year we have seen examples of radical love across all aspects of church life, from sharing food at our evening gathering with those who don't have regular access to food to a group of young people giving up their Easter to be involved in Social Action projects in deprived communities of Bristol as part of the 'Hope Bristol' initiative and the radical love of Jesus drives much of the community work described above.

One of the most exciting examples however was the Goa Mission where a group of young people led by the church's youth pastor raised the funds to travel to Goa and provide practical support and encouragement to the children of an orphanage. The journey had a significant impact on the young people involved and has led to the start of an on-going relationship which has seen an adult member of the church family travel to the orphanage to continue some of the work started by the young people.

The missionary heart of St. Paul's church means that regularly there are a number of individual members of the church who sense God calling them to mission. It is currently St Paul's Church policy that 12.5% of the giving to the Church be allocated to "mission-related" causes and this amounted to £45,155 in 2018.

The St Paul's Mission Support Committee (MSC) handles "mission-related" issues on behalf of the Rector and the PCC and its current membership is - John Stephenson (Chair), Jacqui Gillan, Liz Pollard, Lizi Nicholls, Tony Tyers, Miles and Liz Thomas and Nick and Petra Randall.

The MSC supports three groups of individuals:

- i. Mission Partners – The MSC will usually provide partial financial support to individuals over a fixed period of time, normally three years. It also arranges prayer support, logistical support and fellowship from St. Paul's Church and its members through dedicated support groups.
- ii. Associate Mission Partners - From time-to-time the MSC receives approaches from individuals who do not require funding from the MSC, but would value prayer support, logistical support and fellowship from St. Paul's Church and its members. The MSC arranges this type of support for these individuals, as it would for Mission Partners.
- iii. Short Term Placements – The MSC provides financial support, prayer support and limited technical support to individuals on short term assignments, normally for less than 12 months.
The MSC also has a small fund to help all the above groups of individuals who have urgent, specific and short-term pastoral needs. It also gives money to local, national and international mission organisations

MISSION PARTNERS

- Deborah and Sandro Cruz – pioneering arts ministry at YWAM Harpenden.
- Rachel (Fishy) Haddock – working in Jinja, Uganda with YWAM as part of the TORCH programme (Together Restoring Community Hope).
- Jamie Kaye – working with in High Wycombe and later Northern Ireland with Frontiers in ministry to Muslims.
- Julia and Zanio Kragulj – working to reform child care systems in Sarajevo through Hope and Homes for Children.
- Jess Regnart – working with Freedom in Christ Ministries

ASSOCIATE MISSION PARTNERS

- Nigel and Molly Watts – working with Precept Ministries in the UK and Europe.

FINANCIAL SUPPORT

In 2018, the PCC, through MSC, gave £27,004 to support our Mission Partners. Grants made to local mission organisations included £6,000 to support the Bridge Project working in schools in Salisbury, £2,000 to support

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TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2018

the work of Precept Ministries and £1,000 to support the work of Salisbury Street Pastors. Grants made to national and international organisations included £2,500 to Open Doors with the suffering church, £1,000 to the Bible Society and £1,000 to CPAS.

Outside the scope of the mission committee, members of the church on a personal basis continue to sponsor 81 children in Ghana directly through the charity Compassion, this sponsorship amounts to £24,000 per year and is an example of the impact of the church's ongoing partnership with Compassion.

The Church also collects food for the Trussell Trust foodbank, both in our Harvest service and on an on-going basis throughout the year, collecting 294kg of food. Over the year the church also made grants to the Foundation for Social Change and Inclusion and the Salisbury CAP Debt Centre (from our Christmas Collections), the CAP Debt Centre and FSCI (from our Quiz Evening) and the Andrew Kane partnership trust.

Items of expenditure listed under 'Youth Overseas Mission' and 'Mission Grants' are particularly relevant to this aspect of the church's mission.

2. Financial Review

a. Overview

During 2018 the church faced some financial challenges due to a fall in regular giving, however through careful control of expenditure and the generosity of God's people the overall difference between expenditure in income over the year was only £6,773.

The year saw income from donations and legacies to the general fund (including gift aid reclaim) of £476,072 compared to £526,606 in the previous year, although it should be noted that the 2017 figure included £26,000 specifically pledged for the purchases of new chairs.

Alongside income from church activities such as venue hire, trading at SP2 Coffee and income from conferences and events produced a total income £633,278. Overall expenditure before transfers between funds in 2018 was £626,108 compared to £592,008 in 2017. The increase is due to the expenditure on the Youth Goa Mission and 'Thy Kingdom Come' event which were funded by parental contributions, fund raising and grants, reported in 'Income from Charitable Activities'.

As part of the church's response to the financial challenges of this year, a conservative budget has been set for 2019 based on the regular planned giving in 2018 excluding all one-off gifts. We have taken steps to improve our internal financial reporting and have adopted a new book-keeping package for 2019 which has already been trialled with the accounts for SP2 Community Centre. This will allow 'real time reporting' of the church's financial position, enabling the leadership team to swiftly respond to any changes in giving.

One of the products of the improvement in the church's internal financial reporting was that during the preparation of this year's accounts we were able to identify that an error had been made in the allocation of funds between unrestricted and restricted funds in the 2017 accounts, leading to an overstatement of the free reserves by £17,676. Our external accountants have informed us that this was in relation to a template update issue within their software that did not reflect the correct fund positions. This has led to a prior year adjustment in this year's accounts which results in the net movement of unrestricted funds being £24,449.

The CAP Debt Centre fund received gifts of £27,412 including tax recovered and the Enlarging the Tent Project has received gifts of £3,063 including tax recovered, during the year.

Mission support remained at a high level and, when individual specified donations are taken into account, St Paul's outward giving and individual support was above the target of 12.5% of total giving.

We remain very aware that every pound given to the ministry of the Church is a pound that could have been spent on something else by the giver. We take nothing for granted and are grateful for the faithful generosity of church members.

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TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2018

b. Reserves Policy

In establishing a Reserves Policy, the PCC agreed that:-

- Free reserves are defined as the net current assets held by the General Fund.
- To ensure that sufficient funds are available to cover the fluctuations in income and expenditure, the General Fund Reserve target should cover approximately 3 months essential running costs for the following year; for 2019 the target figure is £105,000.

As at 31 December 2018 the Free Reserves stood at £86,511.

c. The Future

The trustees therefore have no uncertainties about the charity's ability to continue as a going concern. We are thankful to God for considerable strength in depth across a wide range of ministries, and we continue to commit ourselves to being a biblically based church serving Salisbury and the region.

3. Structure Governance and Management

a. Structure and Governance

The governing document for the PCC is the Parochial Church Council Powers Measure 1956 (as amended) and it has been a registered charity since 2009 having previously been exempted from registration.

The role of the PCC (whose members are also trustees for the purposes of charity law) is to cooperate with the Rector in promoting the whole mission of the church, which is summarised in the mission statement above. The PCC gather for:-

- evening meetings, arranged strategically through the year
- prayer breakfasts on a Saturday morning

The membership of the PCC includes the clergy licensed within the parish, the church wardens who are elected annually by the Parochial Church Meeting, members of deanery and other synods and members who are elected for a three year term of office by the Annual Parochial Church Meeting.

b. Management and Staffing

St Paul's continues to follow a policy of recruiting paid staff onto the Team in the following situations:-

1. Where the ministry is so vital that it demands the continuity that only paid staff can provide.
2. The necessary skills required are not present in the congregation.
3. The size of a particular ministry is larger than could reasonably be expected from a volunteer.

Most staff positions fulfill more than one of these criteria. Recruiting staff is an ongoing challenge to the Church because of the costs of employment and the scarcity of people of the right calibre willing to move to Salisbury. The costs of staffing are set out in note 4 and 11.

The Church Staff Team has undergone two changes during the year:-

- Charlotte Dickinson left her role as SP2 and Hospitality manager in October, Kim Ryalls who shared the responsibility of SP2 Manager with her is currently acting as the sole manager with the support of Erin Williams and Melanie Hulland as supervisors.
- Paul Kingsley-Smith left his post as worship pastor at the end of December after two years with the church.

The Church body expresses its huge thanks to all the staff team for their dedicated service and example during

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TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2018

the last year.

The church's key management personnel for the purposes of FRS102 are the pastoral leadership team. This is made up of the Rector (who is not an employee of the PCC), Director of Operations, Youth Pastor, Children's Pastor, Worship Pastor and Community Pastor. Their pay, alongside that of all employees of the PCC is set by the PCC's remuneration committee consisting of the Churchwardens and Treasurer. The committee draws on its members' experience in both the charity and commercial sectors to salaries which reflect the value of work which is carried out and which will enable well qualified candidates to be able to take up posts. No member of staff is paid less than the Living Wage Foundation real living wage. Each year pay is reviewed in line with nationally published data on the cost of living and national salary trends. The total of employee benefits (including pension contributions) received by Key Management Personnel is £155,297.

4. Reference and Administrative Details

a. Name and registration number

The registered name of the charity is The Parochial Church Council of the Ecclesiastical Parish of Fisherton Anger (St Paul), Salisbury. However, the charity is usually known simply as "St Paul's, Salisbury".

The charity's registration number is: 1132168

b. Registered Office

St Paul's Church
Fisherton Street
Salisbury
SP2 7QW

Telephone: 01722 334005

Website: www.stpaulssalisbury.org

c. Trustees

Clergy:

Rev. Craig Ryalls (Rector), Rev. Ali Etheridge (Youth Pastor and Pioneer Minister)

Churchwardens:

Bill Graham (until April 2018), John Stephenson* and Denise Turner (from April 2018)

Members of Diocesan Synod-

Nick Baker (from November 2018)

John Baxter-Brown (from November 2018)*

Richard Chitty*

*Also elected members of Deanery Synod

Elected Members of Deanery Synod

Pippa Bracegirdle, Liz Pollard.

Other elected members:

Jonathan Andrew, Andrew Argyle (until April 2018), Liz Beadle (until April 2018), James Burns, Chris Colyer (elected April 2018), Paul Ellis (elected April 2018, previously co-opted), Rachel Gordon (until April 2018), Penny Hayes, Semih Kazali (elected April 2018), Claire Lewis (elected April 2018), Dave Massey, Becky Partridge, Sharon Pettit (until April 2018), Sabine Rider (resigned November 2018), Chris Scott, Jane Storey (until April 2018), Matthew Titman (elected April 2017), Denise Turner (became ex-officio April 2018).

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TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2018

d. Office Holders

Treasurer- Paul Ellis.

PCC Secretary- Nick Baker (PCC Secretary)

The foundation governors of Sarum St Paul's School at the start of the year were Rev. Craig Ryalls (Rector – ex officio), Bill Atkinson, James Burns, Sarah Colyer, Doug Imeson, Kim Ryalls, Alyson Taylor. During the year Bill Atkinson stepped down and James Burns and Peter Hime joined the governing body.

e. Standing Committee of the PCC

Church Law requires the PCC to have a Standing Committee, and it has power to transact the business of the PCC between its meetings, subject to any directions given by the Council.

Clergy: Rev. Craig Ryalls (Chairman), Rev Ali Etheridge

Members: Nick Baker, Paul Ellis, Bill Graham (up to April 2018), Dave Massey, John Stephenson, Denise Turner.

f. The Electoral Roll 2018

The Electoral Roll at 31st December 2018 stood at 357 names, an increase of 15 on the last year. 27 people were removed and 42 new names added.

g. Risk Management Statement

Consideration has been given to the major risks to which St Paul's Church is exposed, and these are identified as: -

- Health and Safety of staff and members of the public
- Fire caused by electrical failure, heating system malfunction or lightning strike
- IT breakdown and irretrievable loss of data
- Security of Assets
- Employment issues
- Child and vulnerable adult safeguarding

These have been reviewed and systems have been designed to mitigate those risks.

h. Statement of Responsibilities of Members of the PCC

All Members of the PCC are Trustees of St Paul's Church and, as Trustees, are responsible for preparing the PCC's Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (FRS102).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charities SORP 2015
- make judgments and estimates that are reasonable and prudent
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with

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**TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2018**

the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Church Accounting Regulations 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

j. Bankers

CAF Bank Ltd, 25 Kings Hill Avenue, West Malling, Kent, ME19 4JQ.
Lloyds Bank Plc, 38 Blue Boar Row, Salisbury SP1 1DA

k. Solicitors

Anthony Collins LLP, 134 Edmund Street, Birmingham, B3 2ES

l. Independent Examiners

Clifford Fry & Co LLP, St Mary's House, Netherhampton, Salisbury, Wiltshire, SP2 8PU

On behalf of the PCC



.....
Rev. Craig Ryalls (Rector)



.....
April 2019

ST PAUL'S CHURCH SALISBURY

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2018

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ST PAUL'S CHURCH SALISBURY (the 'charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 December 2018.

RESPONSIBILITIES AND BASIS OF REPORT

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

I report in respect of my examination of the charity'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 2011 Act.

INDEPENDENT EXAMINER'S STATEMENT

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.


I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I can confirm that no 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 charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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.

Signed:



Dated:

10/4/19

Erica Parker FCCA

St Mary's House, Netherhampton, Salisbury, SP2 8PU

ST PAUL'S CHURCH SALISBURY

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENSES ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2018**

	Note	Unrestricted funds 2018 £	Restricted funds 2018 £	Endowment funds 2018 £	Total funds 2018 £	Total funds 2017 £
INCOME AND ENDOWMENTS FROM:						
Donations and legacies	2	476,072	45,813	-	521,885	565,083
Charitable activities	3	95,947	-	-	95,947	61,760
Other trading activities:						
Letting income	4	60,851	-	-	60,851	58,309
Investments	5	408	-	-	408	242
TOTAL INCOME AND ENDOWMENTS		633,278	45,813	-	679,091	685,394
EXPENDITURE ON:						
Costs of raising funds:						
Letting expenses	4	36,622	-	-	36,622	38,685
Charitable activities	6	589,486	69,021	-	658,507	631,317
TOTAL EXPENDITURE		626,108	69,021	-	695,129	670,002
NET INCOME / (EXPENDITURE) BEFORE TRANSFERS		7,170	(23,208)	-	(16,038)	15,392
Transfers between Funds	18	(31,619)	31,619	-	-	-
NET INCOME / (EXPENDITURE) BEFORE OTHER RECOGNISED GAINS AND LOSSES		(24,449)	8,411	-	(16,038)	15,392
NET MOVEMENT IN FUNDS		(24,449)	8,411	-	(16,038)	15,392
RECONCILIATION OF FUNDS:						
Total funds brought forward (Note 18)		600,872	64,451	3,882	669,205	653,813
TOTAL FUNDS CARRIED FORWARD (NOTE 18)		576,423	72,862	3,882	653,167	669,205

The notes on pages 13 to 26 form part of these financial statements.

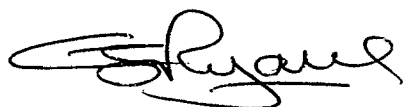
ST PAUL'S CHURCH SALISBURY

BALANCE SHEET AS AT 31 DECEMBER 2018

	Note	£	2018 £	£	2017 £
FIXED ASSETS					
Tangible assets	12		592,042		622,489
CURRENT ASSETS					
Stocks	13	964		1,556	
Debtors	14	8,094		28,386	
Cash at bank and in hand		169,284		146,317	
			178,342	176,259	
CREDITORS: amounts falling due within one year	15	(26,213)		(37,937)	
NET CURRENT ASSETS			152,129		138,322
TOTAL ASSETS LESS CURRENT LIABILITIES			744,171		760,811
CREDITORS: amounts falling due after more than one year	16		(91,004)		(91,606)
NET ASSETS			653,167		669,205
CHARITY FUNDS					
Endowment funds	18		3,882		3,882
Restricted funds	18		72,862		64,451
Unrestricted funds	18		576,423		600,872
TOTAL FUNDS			653,167		669,205

The financial statements were approved by the Trustees on

and signed on their behalf, by:



Rev. Craig Ryalls (Rector)

16 April 2018

The notes on pages 13 to 26 form part of these financial statements.

ST PAUL'S CHURCH SALISBURY

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2018**

	Note	2018 £	2017 £
Cash flows from operating activities			
Net cash provided by operating activities	20	<u>31,472</u>	<u>57,504</u>
Cash flows from investing activities:			
Purchase of tangible fixed assets		<u>(8,505)</u>	<u>(49,078)</u>
Net cash used in investing activities		<u>(8,505)</u>	<u>(49,078)</u>
Change in cash and cash equivalents in the year		22,967	8,426
Cash and cash equivalents brought forward		<u>146,317</u>	<u>137,891</u>
Cash and cash equivalents carried forward	21	<u><u>169,284</u></u>	<u><u>146,317</u></u>

The notes on pages 13 to 26 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

St Paul's Church Salisbury constitutes a public benefit entity as defined by FRS 102.

1.2 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018

1. ACCOUNTING POLICIES (continued)

1.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the charity's educational operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

1.4 Tangible fixed assets and depreciation

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is not charged on freehold land. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures and fittings	-	20% straight line
General equipment	-	20% straight line
Computer equipment	-	33% straight line
Car park improvements	-	10% straight line

1.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

1.6 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018

1. ACCOUNTING POLICIES (continued)

1.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.8 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

1.10 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.11 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

1.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

ST PAUL'S CHURCH SALISBURY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

1. ACCOUNTING POLICIES (continued)

1.13 Tax Status

The charity is not liable for corporation tax as trading income falls below the relevant threshold and is also below the VAT threshold, which means it does not charge VAT, but is also unable to reclaim VAT on purchases.

2. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds 2018 £	Restricted funds 2018 £	Total funds 2018 £	Total funds 2017 £
Tax efficient general giving	303,444	-	303,444	348,139
Other general giving	71,357	-	71,357	82,791
Collections at services	14,303	-	14,303	16,915
Gifts for mission	-	791	791	9,321
Gifts for building project	-	2,485	2,485	2,955
Gifts for CAP	-	26,007	26,007	17,902
Gifts for community	-	14,491	14,491	2,999
Tax recovered - general giving	86,968	-	86,968	78,761
Tax recovered - other	-	46	46	56
Tax recovered - building project	-	578	578	2,916
Tax recovered - CAP	-	1,415	1,415	2,328
Total 2018	476,072	45,813	521,885	565,083
Total 2017	526,606	38,477	565,083	

3. ANALYSIS OF INCOME FROM CHARITABLE ACTIVITIES BY TYPE OF INCOME

	Unrestricted funds 2018 £	Restricted funds 2018 £	Endowment funds 2018 £	Total funds 2018 £	Total funds 2017 £
SP2 coffee shop sales	31,900	-	-	31,900	27,457
Statutory fee received	410	-	-	410	1,185
Youth work receipts	35,259	-	-	35,259	10,215
Adult ministry	5,397	-	-	5,397	2,399
Conferences and events	17,692	-	-	17,692	15,650
Tax recovered	5,289	-	-	5,289	4,854
Total 2018	95,947	-	-	95,947	61,760
Total 2017	61,760	-	-	61,760	

ST PAUL'S CHURCH SALISBURY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

4. LETTINGS INCOME

	Unrestricted funds 2018	Restricted funds 2018	Total funds 2018	Total funds 2017
	-	-	-	-
Charity letting income				
Church, church centre and SP2	60,851	-	60,851	58,309
	<u>60,851</u>	<u>-</u>	<u>60,851</u>	<u>58,309</u>
Charity letting expenses				
Charity letting expenses	36,622	-	36,622	38,685
	<u>36,622</u>	<u>-</u>	<u>36,622</u>	<u>38,685</u>
Net income from lettings income	<u>24,229</u>	<u>-</u>	<u>24,229</u>	<u>19,624</u>

Charity letting expenses relate to a share of the salaries, repairs and maintenance, insurance and utilities costs of SP2, the church centre and the church. The salary share for 2018 was £28,208 (2017 - £28,125).

In 2017, of the total letting income, £58,309 was to unrestricted funds and of the total letting expenses, £38,685 was to unrestricted funds.

5. INVESTMENT INCOME

	Unrestricted funds 2018 £	Restricted funds 2018 £	Total funds 2018 £	Total funds 2017 £
Investment income	408	-	408	242
	<u>408</u>	<u>-</u>	<u>408</u>	<u>242</u>
<i>Total 2017</i>	<u>242</u>	<u>-</u>	<u>242</u>	

ST PAUL'S CHURCH SALISBURY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

6. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES (see note 7 and 8)

	Unrestricted funds 2018 £	Restricted funds 2018 £	Endowment funds 2018 £	Total funds 2018 £	Total funds 2017 £
All mission giving and grants	-	52,801	-	52,801	50,514
Church activities	481,654	16,220	-	497,874	452,972
Church running costs	107,832	-	-	107,832	127,831
	<u>589,486</u>	<u>69,021</u>	<u>-</u>	<u>658,507</u>	<u>631,317</u>
<i>Total 2017</i>	<u>553,323</u>	<u>77,994</u>	<u>-</u>	<u>631,317</u>	

7. CHURCH ACTIVITIES AND CHURCH RUNNING COSTS

	Church activities £	Church running costs £	Total 2018 £	Total 2017 £
Safe Haven (restricted funds)	6,057	-	6,057	-
CAP centre (restricted funds)	10,163	-	10,163	27,480
Parish share	97,091	-	97,091	91,599
Staff costs (note 4 and 11)	277,085	-	277,085	250,987
Community ministry	27,970	-	27,970	15,983
Youth work	32,883	-	32,883	15,246
Children's work	3,731	-	3,731	3,544
Adult ministry	5,198	-	5,198	6,924
Conferences and events and CD sales	12,073	-	12,073	14,129
Staff expenses and training	19,615	-	19,615	18,814
Church services	6,008	-	6,008	8,266
Insurance	-	2,622	2,622	7,426
Administration	-	21,274	21,274	27,712
Repairs and maintenance	-	22,757	22,757	26,162
Utilities and rates	-	15,497	15,497	17,746
Mortgage interest	-	3,251	3,251	3,251
Depreciation	-	38,952	38,952	42,646
Professional fees	-	3,479	3,479	2,888
	<u>497,874</u>	<u>107,832</u>	<u>605,706</u>	<u>580,803</u>
<i>Total 2017</i>	<u>452,972</u>	<u>127,831</u>	<u>580,803</u>	

ST PAUL'S CHURCH SALISBURY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

7. CHURCH ACTIVITIES AND CHURCH RUNNING COSTS (continued)

The staff costs and CAP centre costs for 2017 are affected by the Prior Year Adjustment set out in note 17. The correct figure for CAP Centre costs in 2017 (before a transfer was made to general fund to cover costs of staffing) was £9,518. The correct figure for staff costs in 2017 (excluding those attributable to venue hire, but including CAP staffing) was £268,949.

Expenditure on children and youth work includes a wide range of activity that is funded by the participants or their parents and the net cost to the church of the youth ministry (excluding staffing and overheads) was £3,332.

ST PAUL'S CHURCH SALISBURY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018

8. ALL MISSION GIVING AND GRANTS - EXPENDITURE

	Restricted funds 2018 £	Total 2018 £	Total 2017 £
Mission allocated giving	45,155	45,155	47,786
Donations outwards	3,953	3,953	-
Community specified grants	3,693	3,693	2,728
	<u>52,801</u>	<u>52,801</u>	<u>50,514</u>
<i>Total 2017</i>	<u>50,514</u>	<u>50,514</u>	

9. NET INCOME/(EXPENDITURE)

This is stated after charging:

	2018 £	2017 £
Depreciation of tangible fixed assets: - owned by the charity	<u>38,952</u>	<u>42,646</u>

10. INDEPENDENT EXAMINER'S REMUNERATION

The Independent Examiner's remuneration amounts to an Independent Examination fee of £1,000 (2017 - £ 900), and accountancy services of £1,000(2017 - £ 900).

ST PAUL'S CHURCH SALISBURY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

11. Analysis of staff costs

	2018 £	2017 £
Salaries and wages	268,391	262,287
Social security costs	17,562	17,058
Pension costs	16,213	15,969
Related expenses	3,127	1,475
Total	305,293	296,789

The above costs are included within letting expenses (note 4) and staff costs (note 7).

12. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Equipment £	Car park improvements £	Total £
Cost					
At 1 January 2018	525,000	144,506	49,297	42,581	761,384
Additions	-	7,965	540	-	8,505
At 31 December 2018	525,000	152,471	49,837	42,581	769,889
Depreciation					
At 1 January 2018	-	84,834	39,856	14,205	138,895
Charge for the year	-	26,634	8,060	4,258	38,952
At 31 December 2018	-	111,468	47,916	18,463	177,847
Net book value					
At 31 December 2018	525,000	41,003	1,921	24,118	592,042
<i>At 31 December 2017</i>	<i>525,000</i>	<i>59,672</i>	<i>9,441</i>	<i>28,376</i>	<i>622,489</i>

The freehold property is in respect of the Church Centre (located on the same site as the Church) and 159 - 161 Fisherton Street (SP2). The value of the Church Centre has been estimated on an "in use" basis. The new purpose-built property built on the site of 159 - 161 Fisherton Street known as SP2 was re-valued at £340,000 in October 2013.

13. STOCKS

	2018 £	2017 £
Goods for resale	964	1,556

ST PAUL'S CHURCH SALISBURY

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018**

14. DEBTORS

	2018	2017
	£	£
Other debtors	2,653	7,037
Prepayments and accrued income	2,016	7,515
Tax recoverable	3,425	13,834
	8,094	28,386

15. CREDITORS: Amounts falling due within one year

	2018	2017
	£	£
Other loans	10,560	10,560
Other creditors	15,653	27,377
	26,213	37,937

Other loans is an interest free loan, and is secured against the Church Centre.

16. CREDITORS: Amounts falling due after more than one year

	2018	2017
	£	£
Other loans	91,004	91,606

The loan is an interest free loan and is repayable over a period of 13 years, from 2015. It was used to repay the mortgage with Triodos Bank and is secured against the Church Centre.

17. PRIOR YEAR ADJUSTMENT

Included within the movement in unrestricted funds of £24,449 is £17,676 relating to a prior year adjustment. This relates to an imbalance in the funds carried forward from 2017. The net movement in funds in 2018 is £6,773.

ST PAUL'S CHURCH SALISBURY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

18. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 January 2018 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2018 £
Unrestricted funds					
General Funds - all funds	600,872	633,278	(626,108)	(31,619)	576,423
Endowment funds					
Endowment Fund	3,882	-	-	-	3,882
Restricted funds					
Mission Fund	14,996	835	(49,108)	45,155	11,878
Community Fund	539	4,032	(3,693)	-	878
CAP Centre Fund	39,089	27,421	(10,163)	(18,045)	38,302
Building Project (ETT)	7,036	3,063	-	(3,468)	6,631
Safe Haven Fund	2,791	10,462	(6,057)	-	7,196
Grants for specific purposes	-	-	-	6,000	6,000
Youth Overseas Mission	-	-	-	1,977	1,977
	64,451	45,813	(69,021)	31,619	72,862
Total of funds	669,205	679,091	(695,129)	-	653,167

General Fund - this is the main fund of the PCC and there is no restriction on its use.

Mission Fund - this fund receives a tithe of 12.5% of voluntary income (excluding Gift Aid tax recovery) together with gifts for specified mission beneficiaries. The detailed allocation of the total of non-specified gifts is recommended by the Mission Support Committee and approved by the PCC.

Enlarging the Tent Project - this fund was established to finance the cost of this four phase project. The current figures principally relate to phase three, refurbishment of the church.

Church Acre Trust - Endowment Fund - These are funds that belong to the Church Acre Charity. This charity (established circa 1790) holds freehold land on which houses have been built, and as a consequence, a small ground rent is payable by each occupant. Periodically a freehold is sold and the proceeds added to the capital held by the Trust. The terms of the Trust require that the income (i.e. deposit interest and ground rents) be used for Church repairs.

CAP centre fund - This restricted fund is to support the operation of the Salisbury CAP Debt Centre which is hosted by St Paul's on behalf of churches across Salisbury. All donations to the centre are maintained within this fund which is used to cover staff costs and operational expenses..

Community Fund- Grants received from external grant making bodies to meet specific needs of those who our community pastor is supporting.

ST PAUL'S CHURCH SALISBURY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

18. STATEMENT OF FUNDS (continued)

Safe Haven Fund- This fund was established to support the church's work with those who have suffered from abuse.

Grants for Specific Purposes- In 2018 the church received a grant of £5,000 from the Wiltshire Community Foundation towards the refurbishment of the Church Centre Kitchen and £1,000 from the All Churches Trust towards the installation of CCTV cameras. For operational reasons this money will be spent in 2019 and has been held in a restricted fund until that point.

Youth Overseas Mission- This fund contains funds raised to support Youth overseas mission that was not expended on the expedition to Goa. They will be retained in a restricted fund to support a planned future expedition.

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 January 2017 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2017 £
General Funds - all funds	305,178	643,525	(606,293)	258,461	600,871
Endowment funds					
Endowment Fund	3,882	-	-	-	3,882
Restricted funds					
Mission Fund	15,081	9,377	(47,786)	38,324	14,996
Community Fund	2,825	442	(2,728)	-	539
CAP Centre Fund	46,573	20,230	(10,037)	(17,677)	39,089
Building Project (ETT)	280,273	5,871	-	(279,108)	7,036
Safe Haven Fund	-	2,557	234	-	2,791
	344,752	38,477	(60,317)	(258,461)	64,451
Total of funds	653,812	682,002	(666,610)	-	669,204

ST PAUL'S CHURCH SALISBURY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

19. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Unrestricted funds 2018 £	Restricted funds 2018 £	Endowment funds 2018 £	Total funds 2018 £
Tangible fixed assets	592,042	-	-	592,042
Current assets	119,644	54,817	3,882	178,343
Creditors due within one year	(26,214)	-	-	(26,214)
Creditors due in more than one year	(91,004)	-	-	(91,004)
Difference	(18,045)	18,045	-	-
	<u>576,423</u>	<u>72,862</u>	<u>3,882</u>	<u>653,167</u>

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	Unrestricted funds 2017 £	Restricted funds 2017 £	Endowment funds 2017 £	Total funds 2017 £
Tangible fixed assets	622,489	-	-	622,489
Current assets	125,603	46,774	3,882	176,259
Creditors due within one year	(37,937)	-	-	(37,937)
Creditors due in more than one year	(91,607)	-	-	(91,607)
	<u>618,548</u>	<u>46,774</u>	<u>3,882</u>	<u>669,205</u>

ST PAUL'S CHURCH SALISBURY

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018**

20. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2018 £	2017 £
Net (expenditure)/income for the year (as per Statement of Financial Activities)	(16,038)	15,392
Adjustment for:		
Depreciation charges	38,952	42,647
(Increase)/decrease in stocks	592	(407)
(Increase)/decrease in debtors	20,292	4,895
Increase/(decrease) in creditors	(11,724)	15,135
Decrease in creditors	(602)	(20,158)
Net cash provided by operating activities	31,472	57,504

21. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2018 £	2017 £
Cash in hand	169,284	146,317
Total	169,284	146,317

22. RELATED PARTY TRANSACTIONS

Two trustees and one connected person receive remuneration from the PCC as authorised by S3(1) of the Parochial Church Councils (Powers) Measure 1956.

Rev. Alistair Etheridge is an ex-officio member of the PCC as a member of the clergy licensed to the parish. He is remunerated only for his work as Youth Pastor. In June 2018 Nicholas Baker was elected as a member of diocesan synod and therefore became an ex-officio member of the PCC, having previously been a staff member in attendance. He is remunerated only for his work as Director of Operations. Mrs Kim Ryalls is the wife of Rev Craig Ryalls (an ex-officio member of the PCC as a member of the clergy licensed to the parish). She is employed as part-time manager of SP2 Café and Community Centre.

The total employee benefits paid to related parties in 2018 were £80,672 (2017 - £38,552).

In addition Chunk Funk Creative was engaged to carry out graphic design work totalling £1,175. Chunk Funk is owned by Dan Etheridge, the brother of Revd Alastair Etheridge. The consent of the PCC was obtained to enter into this related party transaction.