

THE PAROCHIAL CHURCH COUNCIL OF THE PARISH OF SALISBURY
ST THOMAS AND ST EDMUND
REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31st DECEMBER 2025

Pages	Contents
1 - 5	Annual Report of the Parochial Church Council
6	Independent Examiner's Report
7	Statement of Financial Activities
8	Balance Sheet
9	Statement of Cash flows
10 – 19	Notes to the Financial Statements
20	Funds received as agent note

THE PAROCHIAL CHURCH COUNCIL OF THE PARISH OF SALISBURY
ST THOMAS AND ST EDMUND
ANNUAL REPORT
FOR THE YEAR ENDED 31st DECEMBER 2025

Administrative Information

St Thomas's Church is situated in St Thomas's Square, Salisbury and the parish is part of the Salisbury Deanery in the Diocese of Salisbury. The address for correspondence is The Parish Office, St Thomas's House, St Thomas's Square, Salisbury SP1 1BA.

PCC members who have served from 1 January 2025 until the date this report was approved are:

Rector: Chairman	The Rev'd Canon Kelvin Inglis	Chairman Appointed 17.7.17 resigned July 2025
Associate Priest	The Rev'd Selina Deacon	Retired on 18.5.25
Church Wardens:	Clare Tawney	Appointed 18.5.25
	Peter Horwood	Appointed 14.5.23, retired 18.5.25
	Dr Michael Humphreys	Appointed as Churchwarden at APCM 19.5.24
Deputy Churchwarden	Ann Horwood	Member of PCC and deputy churchwarden – retired 18.5.25
PCC Chair	Bobbie Chettleburgh	Appointed to PCC 7.5.17 Became Chair in July 2025 having previously been Vice Chair
Deanery Synod	Ken Edwards	Appointed 14.5.23
	Ruth Barlow	Appointed 14.5.23
	John Broadley	Appointed 18.5.25, previously elected member of PCC
	Sara Whitmarsh	Appointed 14.5.23
Elected Members:	Sarah Ashcroft	Elected 18.5.25
	Zoe Ashcroft	Elected 18.5.25
	David Bartlett	Elected 18.5.25
	Jill Britton	Elected 18.5.25
	Jill Clark	Elected 14.5.23
	Pam Rea	Elected 14.5.23
	Linda Salter	Elected 19.5.24
	Murray Wildman	Elected 18.5.25
	Wendy Oliver	Treasurer
	John Boylan	Safeguarding Officer – co-opted 18.5.25
PCC Secretary	Shirley Ledingham	Elected at APCM 2020 now non-voting
Parish Manager	Meryl Browning	Non-voting

The Salisbury Diocesan Board of Finance is custodian trustee of the PCC

THE PAROCHIAL CHURCH COUNCIL OF THE PARISH OF SALISBURY
ST THOMAS AND ST EDMUND
ANNUAL REPORT
FOR THE YEAR ENDED 31st DECEMBER 2025

The bankers were: The Royal Bank of Scotland, Salisbury until the end of February 2025 when we went to Unity Trust Bank. In addition, we continued to hold funds in the Central Board of Finance of the Church of England, London. The independent examiner is Mrs N A Halls of Fletcher & Partners, Chartered Accountants, Salisbury.

Day-to-day management of PCC business is the responsibility of the Rector (The Reverend Kelvin Inglis) until July 2025, Churchwardens (Dr Michael Humphreys throughout and Peter Horwood until May 2025 when Clare Tawney took over) and the Parish Manager Mrs M Browning.

Structure, Governance and Management

The PCC is a body corporate established by the Church of England and operates under the Parochial Church Council (Powers) Measure 1956. The PCC is a registered charity number 1133882.

The Salisbury St Thomas and St Edmund Charities, which distribute the donations from The John Fricker Charity and administer the Richard Earlsman charities, are treated as being independent and not part of the PCC accounts.

The method of appointment of PCC members is governed by and set out in the Church Representation Rules 2020. All eligible members of the congregation are encouraged to register on the Church Electoral Roll and stand for election to the PCC. Training is provided from diocesan resources for new office holders.

The work of the PCC is supported by nine sub-committees that report to the PCC and make recommendations as appropriate. The Rector is an ex-officio member of all committees. Membership of sub-committees, other than the Standing Committee (the only sub-committee required by Church Representation Rules) may be drawn from the PCC and others on the Church Electoral Roll.

- **Standing Committee** provides oversight and transacts the day-to-day business of the PCC between its meetings, subject to any directions given by the PCC. Its membership consists of the Rector, Vice-Chairman, Churchwardens, Deputy Churchwardens, Parish Manager, PCC Secretary, licensed clergy and Treasurer. Standing Committee meets fortnightly.
- **Exploring Discipleship Team – previously Adult Christian Education Team** - promotes life-long Christian learning amongst adults.
- **Children and Young People Team –**coordinate worship for children and young people
- **Churchwarden Team –** assists and supports the Church wardens
- **Community Activities** – currently inactive
- **Fabric Committee** - responsible for the internal and external fabric and fittings of the church and churchyard
- **Finance Team -** monitors budgeting, cash flow and stewardship and prepares the Annual Report & Accounts
- **Pastoral/Ministry** - facilitates the pastoral work of the parish using LPAs
- **Staffing Team** has been established to manage the HR requirements of the Parish and includes the Safeguarding Officer in accordance with Diocesan guidelines.
- **Fundraising and Events –** facilitates and supports events and activities
- **The Charities Sub Group, The Community Sub Group no longer meet but The Communications Sub Group continues–** Undertaking specific relevant projects and providing reports and proposals to the PCC as required
- **Net Zero Carbon Group –** Drives and promotes change to meet the 2030 commitment to Zero Carbon Requirements – no longer active

The potential major risks to which the PCC is exposed include financial, security of assets and failure to meet statutory and legal requirements.

Aim and Purpose

The primary object of the PCC is to co-operate with the Rector in promoting in the parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

THE PAROCHIAL CHURCH COUNCIL OF THE PARISH OF SALISBURY
ST THOMAS AND ST EDMUND
ANNUAL REPORT
FOR THE YEAR ENDED 31st DECEMBER 2025

Objectives and Activities for the public benefit

The PCC is committed to enabling as many people as possible to worship at our church and to become part of our parish community at St. Thomas & St Edmund. The PCC maintains an overview of worship throughout the parish. Our services and worship put faith into practice through prayer and scripture, music and sacrament.

When planning our activities for the year, we have considered the Charity Commission's guidance on public benefit and, in particular, the supplementary guidance on charities for the advancement of religion. In particular, we try to enable ordinary people to live out their faith as part of our parish community through:

- Worship and prayer; learning about the Gospel; and developing their knowledge and trust in Jesus.
- Provision of pastoral care for people living in the parish.
- Missionary and outreach work.

To facilitate this work, it is important that we maintain the fabric of the Church of St. Thomas and St Thomas's House.

The trustees confirm that they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers or duties.

Review of Achievements and Performance in the year

At the 2025 APCM there were 187 names on the Church Electoral Roll (259 in 2024), of whom 128 lived outside the parish.

We have been able to resume restoration work on a new area of St Thomas's in 2025, using some of the generous bequest of the late John Blake. From March to June scaffolding was erected to enable the specialist restoration team McNeilage Conservation to clean the Lady Chapel ceiling. A wealth of brilliant colours and merry angels was revealed, and it was a privilege to climb up to the platform and see the work close up. The further cleaning of the north wall with its beautiful murals is also planned. The life of St Thomas's in 2025 was dominated by Revd Kelvin Inglis's departure to take up the post of Rector of St Mary's and St Melor's, Amesbury. Kelvin effectively left on 20 July, but was not installed at Amesbury until 3 September, an event very well attended by St Thomas's people. As is normal in the Church of England, St Thomas's has been in clergy vacancy since then and expects to remain so well into 2026. However, with the assistance of many people, and especially our priests Revd Tom Clammer, Revd Selina Deacon and Revd Simon Everett (all of them unpaid), as well as other retired clergy, local visiting clergy and lay ministers, we have been able to continue our full range of regular services each week, including three services on Sunday and daily 8am services.

Our civic services continued as normal, including Remembrance Sunday which was preceded by a wreath-laying service outside the Guildhall – this year in the rain. We are immensely grateful to all our priests for the many hours of service they give – I never realized how much work is involved in leading acts of worship that proceed serenely and joyfully.

Lent at St Thomas's is a time for deepening our Christian understanding, and the Exploring Discipleship group each year arranges a programme of talks at different times to suit a variety of interests. These included an examination of the Eucharist using The Pilgrim Course, a series of Tuesday evening talks by the clergy, and Thursday Lent lunches including talks by congregation members, and supporting Christian Aid. Additionally, all through the year the Palmer groups and Contemplative Community meet in prayer and to deepen fellowship.

The Advent and Christmas period at St Thomas's is enough to scare any churchwarden: including Advent Carols, Christmas Tree Festival, Carols for Busy People, Christingle, Carols by Candlelight, Christmas Day, as well as many services for local schools. However, thanks to the planning, hard work and dedication of many people, as well as our clergy, all these events went smoothly, and expressed the heartfelt joy of the season. Many were full to capacity.

As envisaged by the redevelopment plan for St Thomas's, our church is now used regularly as a concert venue, and our income from hiring continues to rise. New partners have included the Salisbury Musick Festival, which brought Bach's Mass in B minor to a packed church in September. The church has resounded to Monteverdi Vespers during Celebrate Voice as well as The Best of Hans Zimmer and Film Favourites by the Illuminated Orchestra. Other users have returned to us, such as the Salisbury Choir Festival, Woodfalls Band and Salisbury Plain Military Wives Choir,

Salisbury Sinfonia, Salisbury Chamber Chorus, and many more. Our three vergers and other volunteers have worked hard to move furniture and make these events safe and enjoyable.

The Tuesday and Saturday coffee mornings remain popular within our community and include parents and grandparents who can relax with a coffee while their charges play safely in the children's area. The church coffee facilities are also used by groups such the Salisbury Shakers (for those with essential tremor) and POWOW (Partners or Widows or Widowers).

Finally, thanks in large part to the dedicated work of our priests and lay worship leaders, we can report that numbers attending our main service each week are keeping steady and indeed have increased for our Christmas services.

Financial Review – 2025

The PCC's total income was £473,083 compared with £700,853 in 2024. Total expenditure amounted to £452,774 (2024: £404,861). There was therefore a net overall surplus of £20,309, before changes in the value of investments. This can be analysed as a surplus of £34,006 in the Restricted Funds and a deficit of £13,697 in Unrestricted Funds. The value of unrestricted fund investments decreased by £919 during the year. Over the year, therefore, the PCC's resources increased by a total of £19,390.

The total funds at the year-end amounted to £1,041,985. £68,037 of assets were held for restricted purposes, leaving £973,948 for general purposes, of which £261,263 is represented by St Thomas's House and £123,973 by other fixed assets, and therefore the free reserves of the PCC are £588,712 (2024 £581,641).

The total income of the Guild of St Thomas and St Edmund, a subsidiary of the PCC, for the year to 31 December 2025 was £6,098. The expenditure, including grants made to the PCC, amounted to £24,086. The deficit for the year was therefore £17,988. The total net assets of the subsidiary at 31 December 2025 were £0. The total gross income of the charity and its subsidiary was below the statutory threshold for preparing consolidated accounts, no consolidated accounts were therefore prepared. The grants received from the subsidiary were included in PCC's income for the year.

In December 2025, the trustees of the Guild of St Thomas and St Edmund decided to close the charity.

Reserves Policy

It is the PCC policy to maintain a balance of funds sufficient to ensure its ability to maintain expenditure at the current levels for a minimum of six months and use the balance of any funds held to finance repairs and improvements to the church, its properties and other assets in a way that will enhance the work of the church.

Volunteers

We would like to thank all the volunteers who work so hard to make our church the lively and vibrant community it is.

THE PAROCHIAL CHURCH COUNCIL OF THE PARISH OF SALISBURY
ST THOMAS AND ST EDMUND
ANNUAL REPORT
FOR THE YEAR ENDED 31st DECEMBER 2025

Statement of PCC responsibilities

Charity law requires the members of the PCC (Trustees) to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the PCC and of the surplus or deficit of the PCC for that period.

In preparing these accounts, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Make judgments and estimates that are reasonable and prudent.
- Follow applicable accounting standards, subject to any material departures disclosed and explained in the accounts
- Prepare the accounts on the going concern basis unless it is inappropriate to presume that the PCC will continue to operate

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the PCC and enable them to ensure that the accounts comply with the provisions of the Charities Act 2011 and the Church Accounting Regulations 2006. They are also responsible for safeguarding the assets of the PCC and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the PCC: Dr Michael Humphreys
Churchwarden

Signed on behalf of the PCC: Wendy Oliver
Treasurer

Approved by the PCC on 7th May 2026

THE PAROCHIAL CHURCH COUNCIL OF THE PARISH OF SALISBURY ST THOMAS AND ST EDMUND
ANNUAL REPORT
FOR THE YEAR ENDED 31st DECEMBER 2025

INDEPENDENT EXAMINER'S REPORT TO THE PAROCHIAL CHURCH COUNCIL OF THE PARISH OF SALISBURY ST THOMAS AND ST EDMUND

I report to the trustees on my examination of the financial statements of the Salisbury St Thomas and St Edmund PCC (the charity) for the year ended 31 December 2025, which are set out on pages 7 to 19.

Responsibilities and basis of report

As trustees of the charity, and members of the PCC, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the charity's financial statements 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 Commissioners under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

The PCC's gross income exceeded £250,000 and I confirm that I am qualified to undertake the examination by being a member of the Institute of Chartered Accountants in England and Wales.
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 charity as required by section 130 of the 2011 Act; or
(2) the financial statements do not accord with those records; or
(3) the financial statements 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 financial statements to be reached.

Signed: Nicola A Halls

Name: Nicola A Halls FCA
Fletcher & Partners
Crown Chambers
Bridge Street
Salisbury
SP1 2LZ

Date: 11th May 2026

THE PAROCHIAL CHURCH COUNCIL OF THE PARISH OF SALISBURY ST THOMAS AND ST EDMUND
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

		Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
		£	£	£	£
INCOME					
Voluntary income	*Note 3*	301,339	89,094	390,433	620,885
Church activities	*Note 4*	4,439	-	4,439	8,544
Activities for generating funds	*Note 5*	57,009	5,681	62,690	60,420
Income from investments	*Note 6*	14,899	22	14,921	10,404
Other income	*Note 7*	600	-	600	600
Total income		378,286	94,797	473,083	700,853
EXPENDITURE					
Church activities	*Note 8*	376,873	59,120	435,993	391,921
Raising funds	*Note 8*	15,110	1,671	16,781	12,940
Total expenditure		391,983	60,791	452,774	404,861
Net gains/(losses) on investments	*Note 17*	(919)	-	(919)	514
NET INCOME/(EXPENDITURE)		(14,616)	34,006	19,390	296,506
Transfers between funds	*Note 20,21*	7,430	(7,430)	-	-
NET MOVEMENT IN FUNDS		(7,186)	26,576	19,390	296,506
RECONCILIATION IN FUNDS:					
Total funds brought forward	*Note 20,21*	981,134	41,461	1,022,595	726,089
Total funds carried forward	*Note 20,21*	973,948	68,037	1,041,985	1,022,595

The notes on pages 10 to 19 form part of these accounts

THE PAROCHIAL CHURCH COUNCIL OF THE PARISH OF SALISBURY ST THOMAS AND ST EDMUND
BALANCE SHEET
AS AT 31 DECEMBER 2025

		2025		2024	
		£	£	£	£
FIXED ASSETS					
Tangible assets	*Note 16*		385,236		399,493
Investments	*Note 17*		22,065		22,984
			407,301		422,477
CURRENT ASSETS					
Stock		583		1,026	
Debtors	*Note 18*	47,538		23,068	
Short term deposits		137,052		131,983	
Cash at bank and in hand		471,554		475,302	
		656,727		631,379	
LIABILITIES					
Creditors: Amounts falling due within one year	*Note 19*	22,043		31,261	
NET CURRENT ASSETS			634,684		600,118
TOTAL NET ASSETS			1,041,985		1,022,595
THE FUNDS OF THE PARISH:					
Restricted funds	*Note 20*		68,037		41,461
Unrestricted funds					
Designated funds	*Note 21*	130,000		120,000	
General fund	*Note 21*	843,948		861,134	
			973,948		981,134
			1,041,985		1,022,595

Signed on behalf of the PCC: Dr Michael Humphreys
Church Warden

Signed on behalf of the PCC: Wendy Oliver
Treasurer

Approved by the PCC on 7th May 2026

The notes on pages 10 to 19 form part of these accounts

THE PAROCHIAL CHURCH COUNCIL OF THE PARISH OF SALISBURY ST THOMAS AND ST EDMUND
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2025

	2025		2024	
	£	£	£	£
CASH FLOWS FROM OPERATING ACTIVITIES				
Net cash provided by (used in) operating activities		(2,935)		338,118
CASH FLOWS FROM INVESTING ACTIVITIES				
Dividend, interest and rents from investments	14,921		10,404	
Purchase of property, plant and equipment	(10,665)		(13,680)	
Net cash provided by (used in) investing activities		4,256		(3,276)
Change in cash and cash equivalents in the reporting period		1,321		334,842
Cash and cash equivalents at the beginning of the reporting period		607,285		272,443
Cash and cash equivalents at the end of the reporting period		608,606		607,285

Reconciliation of net income/(expenditure) to net cash flow from operating activities	2025	2024
	£	£
Net income/(expenditure) for the reporting period (as per statement of financial activities)	19,390	296,506
Adjusted for:		
Depreciation charges	24,922	23,856
(Gains)/losses on investments	919	(514)
Dividend, interest and rents from investments	(14,921)	(10,404)
(Increase)/decrease in stocks	443	(738)
(Increase)/decrease in debtors	(24,470)	12,128
Increase/(decrease) in creditors	(9,218)	17,284
Net cash provided by (used in) operating activities	(2,935)	338,118

Analysis of cash and cash equivalents	2025	2024
	£	£
Short term deposits	137,052	131,983
Cash at bank and in hand	471,554	475,302
Total cash and cash equivalents	608,606	607,285

The notes on pages 10 to 19 form part of these accounts

THE PAROCHIAL CHURCH COUNCIL OF THE PARISH OF
SALISBURY ST THOMAS AND ST EDMUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

1. ACCOUNTING POLICIES

a. Basis of accounting

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The accounts include all the funds for which the PCC is legally responsible; moneys whose use is subject to specific trusts are shown as restricted funds.

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006, 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) effective from 1 January 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The PCC constitutes a public benefit entity as defined by FRS 102. Its governing documents are the Church of England's "Parochial Church Councils (Powers) Measure 1956" and the "Church Representation Rules". The registered office is St Thomas's House, St Thomas's Square, Salisbury SP1 1BA.

The trustees consider that there are no material uncertainties about the PCC's ability to continue as a going concern. The most significant area of judgement that affects items in the accounts is to do with estimating the residual value of St Thomas's House (see note 1f).

b. Fund accounting

Unrestricted funds are general funds that are available for use at the PCC's discretion in furtherance of the objectives of the charity.

Designated funds are generally unrestricted funds set aside at the discretion of the PCC for specific purposes. Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

c. Income

Income is recognised once the PCC has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably. Planned giving, collections and similar donations are recognised when received. Income tax recoverable on Gift Aid donations is recognised when the donation is recognised. Grants are accounted for when the PCC is entitled to the use of the resources, their ultimate receipt is considered probable and the amounts due are reliably quantifiable. Legacies are included when the PCC is advised by the personal representative of an estate, that payment will be made and the amount involved can be quantified. Dividends are accounted for when declared receivable, interest as receivable. Rental income is recognised when earned. The value of any voluntary help is not included in the accounts but is described in the annual report. Donated goods are recognised as income when the charity has entitlement to the items, economic benefits will flow to the charity from them and their fair value can be measured reliably.

d. Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Missionary and charitable giving is accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC. The diocesan parish share expected to be paid over is accounted for when due.

e. Support costs and their allocation

Support costs are those central functions that assist the work of the PCC but do not directly relate to charitable activities. Support costs include office staff and other costs, and governance costs. Governance costs comprise all costs involving the public accountability of the PCC and its compliance with regulation and good practice. Total support costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 12.

f. Tangible fixed assets

Consecrated and benefice property is not included in the accounts in accordance with section 10 (2)(a) and (c) of the Charities Act 2011. Moveable church furnishings held by the rector and churchwardens on special trust for the PCC and which require a faculty for disposal are inalienable property, listed in the church's inventory.

Freehold Properties - St Thomas's House

No depreciation is provided as the estimated residual value of the property is not less than its carrying value and its remaining useful life currently exceeds 50 years. The asset is maintained to a high standard and any repairs are charged to the SOFA.

Other fixtures, fittings, equipment and musical instruments

Equipment used within the church premises is capitalised at cost and depreciated on a straight line basis over between 10 and 30 years. Individual items of equipment with a purchase price of £2,000 or less are written off when the asset is acquired.

g. Fixed asset investments

Investments are stated at market value at 31 December and the gains or losses arising in the year are credited or debited to the funds in which the investments are held. Any gain or loss on revaluation or sale is taken to the Statement of Financial Activities.

1. ACCOUNTING POLICIES (continued)

h. Debtors

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

i. Creditors

Creditors are recognised where the PCC has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are recognised at their settlement amount after allowing for any trade discounts due.

j. Short term deposits

Include cash held on deposit with the CBF Church of England Funds.

k. Non consolidation of subsidiary

The total gross income of the charity and its subsidiary, The Guild of St Thomas and St Edmund, is below the statutory threshold for preparing consolidated accounts. The PCC has therefore not prepared consolidated accounts. The results and reserves of the subsidiary are disclosed in Note 28.

2. RELATED PARTY TRANSACTIONS AND KEY MANAGEMENT PERSONNEL

In 2025 no trustee was paid any remuneration or received any other benefits from an employment as a trustee (2024 £0). In 2025 two trustees, B Chettleburgh and R Barlow, were paid a total of £7,950 as vergers (2024 - two trustees - £8,211). In 2025 no trustee claimed any trustees' expenses (2024 - £0). In 2025 the PCC paid £956 for clergy expenses to one member of clergy who was also a trustee K Inglis (2024 - one clergy/trustee - £1,155).

In 2025 The Guild of St Thomas and St Edmund (a subsidiary of the PCC) made grants of £21,809 (2024 - £67,430) to the PCC.

The charity considers its key management personnel comprise the Trustees.

3. VOLUNTARY INCOME

	2025	2024
Planned giving	£	£
Gift Aided donations	95,421	103,381
Income Tax recoverable	23,886	26,035
Non Gift Aid donations	9,783	9,289
General Collections at services	4,583	4,465
Specific Collections		
Christmas Tree festival	25,859	23,365
Other specific collections	757	969
General Donations	16,375	25,557
Donations through church safes and yellow envelopes	13,405	19,849
	190,069	212,910
Other income		
Restricted donations	3,920	2,207
Government grants		
Listed Places of Worship Grant Scheme *	9,943	25,778
Grants received	24,827	67,990
	38,690	95,975
Legacies	161,674	312,000
TOTAL OF VOLUNTARY INCOME	**390,433**	**620,885**

Of the £390,433 received in 2025 (2024: £620,885) £89,094 was restricted funds (2024: £110,738) and £301,339 (2024: £510,147) unrestricted funds.

* The Listed Places of Worship Grant Scheme gives grants that cover the VAT incurred in making repairs to listed buildings in use as places of worship

4. INCOME FROM CHURCH ACTIVITIES

	2025	2024
	£	£
Parochial Fees for baptisms, weddings and funerals	3,293	3,622
St Thomas's House - charity lettings	1,146	4,922
TOTAL OF INCOME FROM CHURCH ACTIVITIES	**4,439**	**8,544**

All £4,439 received in 2025 (2024: £8,544) was for unrestricted funds.

5. INCOME FROM ACTIVITIES FOR GENERATING FUNDS

	2025	2024
	£	£
Fundraising activities		
Sale of coffee - Tuesday	8,571	9,236
Sale of coffee - Saturday and Sunday	3,658	3,938
Church Hiring	17,698	15,810
Jigsaw sales	553	584
Book sales	1,087	1,175
Other fundraising events	19,223	21,238
	50,790	51,981
St Thomas's House - commercial lettings	11,900	8,439
TOTAL OF INCOME FROM ACTIVITIES FOR GENERATING FUNDS	**62,690**	**60,420**

Of the £62,690 received in 2025 (2024: £60,420) £5,681 was for restricted funds (2024: £2,294) and £57,009 (2024: £58,126) unrestricted funds.

6. INCOME FROM INVESTMENTS

	2025	2024
	£	£
Dividend income	644	624
Bank and Deposit Interest	14,277	9,780
TOTAL OF INCOME FROM INVESTMENTS	**14,921**	**10,404**

Of the £14,921 received in 2025 (2024: £10,404) £22 was restricted funds (2024: £21) and £14,899 (2024: £10,383) unrestricted funds.

7. OTHER INCOME

	2025	2024
	£	£
Wayleaves	600	600
TOTAL OF OTHER INCOME	**600**	**600**

All £600 received in 2025 (2024: £600) was unrestricted funds.

8. SUMMARY ANALYSIS OF TOTAL EXPENDITURE

	2025				2024
	Missionary and charitable giving (Note 9)	Ministry Direct costs (Note 10,11)	Support costs (Note 12)	Total costs	Total costs
	£	£	£	£	£
Cost of Church activities	28,758	362,219	45,016	**435,993**	**391,921**
Cost of Raising funds	-	11,732	5,049	**16,781**	**12,940**
	28,758	373,951	50,065	452,774	404,861

Of the £435,993 expenditure on Church activities in 2025 (2024: £391,921) £59,120 was charged to restricted funds (2024: £112,281) and £376,873 (2024: £279,640) to unrestricted funds.
Of the £16,781 expenditure on Raising funds in 2025 (2024: £12,940) £1,671 was charged to restricted funds (2024: £1,117) and £15,110 (2024: £11,823) to unrestricted funds.

9. ANALYSIS OF MISSIONARY AND CHARITABLE GIVING

Missionary and charitable giving to Institutions	2025	2024
	£	£
Overseas aid		
Diocese of Salisbury South Sudan Link (Episcopal University)	5,000	5,000
	5,000	5,000
National charities and Community initiatives		
Christian Aid	1,000	924
Cancer Research UK	-	1,000
	1,000	1,924
Local charities and Community initiatives		
Salisbury Foodbank	5,000	-
Julia's House	8,379	-
The Forward Trust (Clouds House)	8,379	-
Wiltshire Wildlife Trust	1,000	52
Children's Chance	-	5,000
Wiltshire Sight	-	1,000
St Paul's Church - Christians Against Poverty	-	7,357
Morning Star	-	7,357
John McNeill Opportunity Centre	-	52
Stars Appeal	-	15
	22,758	20,833
TOTAL OF MISSIONARY AND CHARITABLE GIVING	28,758	27,757

No support costs were allocated to Missionary and Charitable giving.

10. ANALYSIS OF MINISTRY - DIRECT COSTS OF CHURCH ACTIVITIES

		2025	2024
		£	£
Diocesan Share		123,695	126,121
Other costs of Church activities			
Clergy Expenses		1,392	1,555
Upkeep of Church			
Insurance		11,249	11,147
Heat, Light and Water		16,221	12,653
Routine Repairs and Maintenance		9,493	13,889
Architects' Fees		920	540
Re-ordering (including architects' fees)		-	90,107
Garden and churchyard maintenance		110	-
		37,993	128,336
Major repairs to Church (including architects' fees)			
Lady Chapel		121,692	-
West entrance		6,341	4,942
Vestry steps		2,517	3,040
Lighting (initial costs)		4,141	-
Heating (initial costs)		912	
		135,603	7,982
Cost of Services and Music			
Organ repairs and tuning		-	713
Upkeep of services		3,360	2,967
Bell ringers' general expenses		113	708
Flowers		3,232	1,764
Music and choir		1,482	2,215
Director of Music		4,868	3,855
Organist		4,690	4,205
Choristers		1,290	1,799
Vergers		12,505	12,384
		31,540	30,610
Other costs			
Study and training		862	348
Sunday school and young people expenses		488	67
Social activities cost		847	391
Depreciation/Profit/(loss) on disposal of fixed assets		23,828	23,521
Sundry expenses		5,290	2,388
		31,315	26,715
Property costs re St Thomas's House - charity letting	*(Note 15)*	681	2,105
		362,219	323,424

11. ANALYSIS OF DIRECT COSTS OF RAISING FUNDS

		2025	2024
		£	£
Cost of fundraising activities			
General fundraising costs		3,585	3,771
Christmas tree festival expenses		2,043	1,418
Cost of jigsaws		443	234
		6,071	5,423
Property costs re St Thomas's House - commercial letting	*(Note 15)*	5,661	2,888
		11,732	8,311

12. ALLOCATION OF SUPPORT COSTS

The breakdown of support costs and how these were allocated across activities being supported is shown in the table below.

		Activities		2025	2024
		Church activities	Activities for Raising funds	Total	Total
		£	£	£	£
Support costs:					
Office staff costs		29,543	1,555	31,098	30,627
Other office costs		10,023	733	10,756	7,445
Properties costs re. general office	*(Note 15)*	2,930	241	3,171	2,497
Governance costs		2,520	2,520	5,040	4,800
		45,016	5,049	50,065	45,369

Office salaries, Other costs and Properties costs were allocated across activities they support based on staff time. No support costs were allocated to Missionary and Charitable giving. Governance costs were split equally across the activities.

Governance costs breakdown:	2025	2024
	£	£
Independent examiner's fee	1,474	1,404
Other accounting services	3,566	3,396
	5,040	4,800

13. ANALYSIS OF STAFF COSTS

	2025	2024
	£	£
Gross wages and salaries	46,649	43,436
Employer's contribution to defined contribution pension schemes	830	894
	47,479	44,330
Average number of employees	5	4

No employees received employee benefits of more than £60,000 in either 2025 or 2024.

14. INDEPENDENT EXAMINER'S REMUNERATION

Net income/(expenditure)for the year is stated after charging:		2025	2024
Independent examiner's remuneration:		£	£
for independent examination		1,474	1,404
for other services:	Accounts preparation	2,056	1,956
	Other book-keeping advice/help	1,510	1,440
		5,040	4,800

15. ANALYSIS OF PROPERTY COSTS OF ST THOMAS'S HOUSE

	2025	2024
	£	£
Property costs of St Thomas's House		
Light, heat and water	3,512	2,990
Insurance	1,485	1,470
Repairs and maintenance	2,537	1,829
Cleaning	888	866
Depreciation	1,093	335
	9,515	7,490

St Thomas's House has three main functions. One part of the house is used as a general office, with the remaining part being used for both commercial letting and discounted letting to church groups and other charities. Property costs are split between these functions based on a combination of floor space occupied and income generated adjusted for charity discounts. This breakdown is shown in the table below.

	St Thomas's House - charity letting	St Thomas's House - commercial letting	General office	2025 Total	2024 Total
	£	£	£	£	£
Total of Property costs of St Thomas's House	681	5,661	3,171	9,513	7,489

16. TANGIBLE FIXED ASSETS

	St Thomas's House	Fixtures, Fittings and Equipment	Musical Instruments	Total
COST OR VALUATION	£	£	£	£
At 1 January 2025	261,263	313,618	19,590	594,471
Additions	-	10,665	-	10,665
At 31 December 2025	261,263	324,283	19,590	605,136
DEPRECIATION				
At 1 January 2025	-	192,418	2,560	194,978
Charge for the Year	-	24,602	320	24,922
At 31 December 2025	-	217,020	2,880	219,900
NET BOOK VALUE				
At 31 December 2025	261,263	107,263	16,710	385,236
At 31 December 2024	261,263	121,200	17,030	399,493

17. INVESTMENTS

The parish held the following investments :-

	2025	2024
	£	£
Central Board of Finance - 994 Investment fund income shares		
Market value as at 1st January 2025	22,984	22,470
Unrealised gain/(loss) on revaluation	(919)	514
Market value as at 31st December 2025	22,065	22,984

The original cost of the investments is not currently known.

18. DEBTORS

	2025	2024
	£	£
Trade debtors	3,566	3,524
Income Tax refunds due	4,311	4,414
Other debtors	15,509	10,487
Prepayments and accrued income	24,152	4,643
	47,538	23,068

19. CREDITORS

	2025	2024
	£	£
Trade creditors	10,125	8,739
Accruals and deferred income	9,597	17,415
Amounts owed to group and associated undertakings	1,789	-
Other creditors	532	5,107
	22,043	31,261

20. MOVEMENTS ON RESTRICTED FUNDS

Restricted funds are sums that can only be expended for the specific purposes for which they were received.

THIS YEAR

	Balance at 1 January 2025	Income	Expenditure	Transfers between funds	Balance at 31 December 2025
	£	£	£	£	£
Organ fund	5,370	1,560	-	-	6,930
Bell Ringers' fund	6,835	2,906	(113)	-	9,628
Property fund	19,976	-	-	-	19,976
Quest 2020	-	21,809	-	-	21,809
Christmas tree festival	-	25,859	(18,429)	(7,430)	-
Fabric fund	2,000	36,231	(38,231)	-	-
Other funds	7,280	6,432	(4,018)	-	9,694
	£ 41,461	£ 94,797	£ (60,791)	£ (7,430)	£ 68,037

PREVIOUS YEAR

	Balance at 1 January 2024	Income	Expenditure	Transfers between funds	Balance at 31 December 2024
	£	£	£	£	£
Organ fund	4,123	1,960	(713)	-	5,370
Bell Ringers' fund	6,121	1,422	(708)	-	6,835
Property fund	19,976	-	-	-	19,976
Quest 2020	18,162	81,638	(90,107)	(9,693)	-
Christmas tree festival	-	23,366	(15,831)	(7,535)	-
Fabric fund	-	2,000	-	-	2,000
Other funds	9,849	2,669	(6,039)	801	7,280
	£ 58,231	£ 113,055	£ (113,398)	£ (16,427)	£ 41,461

Property fund - funds received for repairs and improvements to the church and other properties. This Property fund contains remainder of funds from 2009 sale of Hale Hall and St Edmunds House. The funds are held in trust by the Salisbury Diocesan Board of Finance.

Organ fund - funds received towards repairs, improvements and maintenance of the organ.

Quest 2020 fund - funds received towards church repairs and improvements for specific schedule of works.

Christmas tree festival - festival organised annually with beneficiaries including other charities

Fabric fund - funds received to maintain, repair, and conserve fabric of the church building

Other funds - other donations and collections for specified purposes, plus funds held by various organisations linked to St Thomas's including Flower fund, Choir etc.

21. MOVEMENTS ON UNRESTRICTED FUNDS

Designated funds are sums allocated by the PCC to provide for expected future expenses.

THIS YEAR

	Balance at 1 January 2025	Income	Gains/(losses) on investment assets	Expenditure	Transfers between funds	Balance at 31 December 2025
	£	£	£	£	£	£
General fund	861,134	378,286	(919)	(391,983)	(2,570)	843,948
Designated funds						
Church roof fund	90,000	-	-	-	10,000	100,000
St Thomas's House fund	30,000	-	-	-	-	30,000
	981,134	378,286	(919)	(391,983)	7,430	973,948

PREVIOUS YEAR

	Balance at 1 January 2024	Income	Gains/(losses) on investment assets	Expenditure	Transfers between funds	Balance at 31 December 2024
	£	£	£	£	£	£
General fund	587,858	587,798	514	(291,463)	(23,573)	861,134
Designated funds						
Church roof fund	80,000	-	-	-	10,000	90,000
St Thomas's House fund	-	-	-	-	30,000	30,000
	667,858	587,798	514	(291,463)	16,427	981,134

Designated Church roof fund - designated to fund future roof repairs which are planned to take place within the next 10 years.

Designated St Thomas's House fund (previously St Thomas's House Roof Fund) – designated to fund future roof repairs and other planned works, estimated to take place within approximately five years.

Designated annual giving fund - designated to pay annual giving.

22. DETAILS OF TRANSFERS BETWEEN FUNDS

Collections from the Christmas Tree festival were restricted, two thirds to be donated to two different charities and one third to be retained by the PCC in the General fund. A transfer of £7,430 (2024 £7,534) was therefore made from the Christmas Tree festival fund to the General fund.

A transfer of £0 (2024 - £13,680) was made from Quest 2020 fund to the General fund on delivery of capital assets now forming a part of General fund. A transfer of £0 (2024 £3,987) was made from the General fund to the Quest 2020 fund for expenditure not met by other restricted income sources.

A transfer of £0 (2024 £800) was made from the General fund to the Flower fund.

An annual transfer of £10,000 (2024 £10,000) was made from the General fund to the Designated Church roof fund.

A transfer of £0 (2024 £30,000) was made from the General fund to the Designated St Thomas's House fund.

23. ANALYSIS OF NET ASSETS BETWEEN FUNDS

THIS YEAR

	General Fund	Restricted Funds	Total Funds
	£	£	£
Tangible fixed assets	385,236	-	385,236
Investments	22,065	-	22,065
Net current assets/(liabilities)	566,647	68,037	634,684
	973,948	68,037	1,041,985

PREVIOUS YEAR

	General Fund	Restricted Funds	Total Funds
	£	£	£
Tangible fixed assets	399,493	-	399,493
Investments	22,984	-	22,984
Net current assets/(liabilities)	558,657	41,461	600,118
	981,134	41,461	1,022,595

24. FINANCIAL INSTRUMENTS

	Note	2025	2024
		£	£
Financial assets measured at fair value through profit and loss:			
Investments held at fair value	17	22,065	22,984
Income, expenses, gains or losses, including changes in fair value, recognised on:			
Net Gains/(Losses) on Fixed assets measured at fair value	17	(919)	514
Interest on cash deposits	6	14,277	9,780
Income from CBF Church of England Investment Fund	6	644	624

25. VOLUNTEERS

The PCC relies on the help of about 100 general volunteers who give their time to St Thomas's in numerous ways - including cleaning, bellringing, helping in various ways during services, helping with children's groups and groups for the elderly, singing in the choir, serving coffee, as PCC members and as Lay Pastoral Assistants. The value of general volunteers' time is not recognised in the accounts.

26. POST BALANCE SHEET EVENTS

After the year end, the PCC submitted an application for a grant to the Listed Places of Worship scheme and was awarded £9,313.

27. CONTRACTUAL COMMITMENTS

The PCC had contractual commitments of £21,168 for the delivery of kitchen and flooring for St Thomas's House after the year end.

28. SUBSIDIARY UNDERTAKING

The Guild of St Thomas and St Edmund is a charitable company limited by guarantee. (The liability of its members is limited to a sum not exceeding £10, being the amount that each member undertakes to contribute to the assets of The Guild of St Thomas and St Edmund in the event of its being wound up while he, she or it is a member or within one year after he, she or it ceases to be a member.) The Guild of St Thomas and St Edmund is controlled under an agreement by The Parochial Church Council of the Parish of Salisbury St Thomas and St Edmund. The Parochial Church Council of the Parish of Salisbury St Thomas and St Edmund ("parent") is the sole beneficiary of The Guild of St Thomas and St Edmund ("subsidiary"), whose charitable objectives are to preserve and protect for the public benefit the Parish Church of St Thomas and St Edmund in Salisbury and the monuments, fittings, fixture, organ, stained glass, furniture, ornaments and chattels of such church and its churchyard and burial ground. The subsidiary was incorporated on 27 February 2018 (Company number 11227325) and registered with Charity Commission on 8 November 2018 (Charity number 1180618). The total income of the subsidiary for the year to 31 December 2025 was £6,098 (2024: £15,094). The deficit for the year was £17,988 (2024: deficit of £54,983). The net assets at 31 December 2025 were £nil (31 December 2024: £19,488). In December 2025 the trustees of The Guild of St Thomas and St Edmund made the decision to close the charity.

FUNDS RECEIVED AS AGENT

DONATIONS AND DISTRIBUTIONS - FROM SPECIAL COLLECTIONS

	Amount received		Amount paid		Balance held at 31 December	
	2025	2024	2025	2024	2025	2024
	£	£	£	£	£	£
Salisbury Mayor Appeal	451	234	(451)	(234)	-	-
Sudan - Curate's trip	-	1,444	-	(1,519)	-	-
ECSSSUP	-	87	-	(87)	-	-
Salisbury Foodbank	494	-	(494)	-	-	-
Orchestras for All	-	2,062	(2,062)	-	-	2,062
The Children's Society	204	179	(383)	-	-	179
Send A Cow	-	-	-	-	1	1
Salisbury Hospice	3,006	-	(3,006)	-	-	-
Julia's House	-	14	-	(14)	-	-
Wiltshire and Bath Air Ambulance	-	1,042	(1,042)	-	-	1,042
	4,155	5,062	(7,438)	(1,854)	1	3,284

These monies have been collected as part of the PCC's activities on behalf of the above charities but form no part of the accounts.