Salisbury Baptist Church

Registered Charity Number 1209221

Trustees' Annual Report and Financial Statements

For the Year Ended 31 December 2025

Salisbury Baptist Church - 2025 Financial Statements

Index

Trustees' Annual Report	Pg 3-6
Independent Examiner's Report to the Trustees	Pg 7-8
Statement of Financial Activities for year ended 31 December 2025	Pg 9 -13
Trail Balance as at 31 December 2024	Pg 14-17
Income & Expenditure for year ended 31 December 2025	Pg 18-21
Trustees' Approval	Pg 22-23
Notes to the Financial Statements	

Trustees' Annual Report

The Trustees present their report and the audited financial statements of the Charity for the year ended 31 December 2025. It should be noted that, this report covers the period from 22nd July 2024 to 31st December 2025. Salisbury Baptist CIO (1209221) is the successor charity to Salisbury Baptist Church (1141510). This new charity was registered on 22nd July 2024 but remained financially inactive until the assets of the old charity were transferred to the new charity on 1st September 2025.

The old charity filed accounts to the 31st of December 2024 and was removed from the register on 29th December 2025. We hold its accounts from 1st January 2025 to 31st August 2025.

Reference and Administrative Details

Registered Charity Name	Salisbury Baptist Church
Charity Registration Number	1209221
Principal Office	41 Brown Street Salisbury SP1 2AS
The Trustees	Maddie Aves Derek Holloway Debbie Lee Anthony Hilda Omi-Diagi Dr Michael O'Callaghan Reverend Peter Orphan Martin Simpson

Structure Governance and Management

Salisbury Baptist Church is affiliated to the Baptist Union of Great Britain and operates in accordance with the Constitution.

Under the terms of the Constitution the Church has an elected Board of Trustees and this Board is responsible for all aspects of the Church's affairs, including spiritual matters and finance and administration. They are also responsible for reviewing and mitigating any risks to which the Church may be exposed. Charity Trustees whose leadership and administration of the Church shall be characterised as much by mutual accountability, service, and pastoral care, as strategic thinking and effective management.

The following (with their full names) were members of the Board of Trustees during 2025:

Maddie Aves
Derek Holloway
Debbie Lee Anthony
Hilda Omi-Diagi
Dr Michael O'Callaghan
Reverend Peter Orphan
Martin Simpson

Church Members are accepted in accordance with the Constitution. Baptism by immersion upon personal profession of faith is the normal mode of entry into the membership of a Baptist church but persons seeking membership who have not been baptised in the manner described in the Union's Declaration of Principle may at the discretion of the Church Members' Meeting be accepted for full membership based on their own public profession of faith.
The Church Members' Meeting shall have reserved authority in the appointment and removal of a Minister, the appointment and removal of Charity Trustees, decisions related to church property including (without limitation) any purchase, sale, lease, mortgage or redevelopment of property, the administration of the membership list and the closure of the Church.

Charitable objects

The Charity is governed by a constitution that states that the principal purpose of the Church is the advancement of the Christian faith according to the principles of the Baptist denomination. The Church may also advance education and carry out other charitable purposes in the United Kingdom and/or other parts of the World.

In setting the Church's objectives and planning its objectives the Trustees have given careful consideration to the Charity Commission's public benefit guidance.

In line with The Baptist Union of Great Britain's own move to become a Charitable Incorporated Organisation (CIO), the Church Trustees and Members have now taken steps to move to become a CIO. The new organisation (CIO charity number 1209221) has been established. The Charity's Trustees and Church Members have approved that the net assets and activities of the Charity will be transferred to the CIO during 2025. Charity Commission approval for the transfer will be required before this can be actioned.

Objectives and activities

In order to achieve the principal objective, which is set out above, the Church provides a variety of activities, both to its membership and to the community generally.

Central to the work and witness of the Church is the provision of regular public services of Christian worship. These services take place each Sunday at 10.30am and continue to be recorded and made available online. Deeper study and Praise/Worship events are held on a regular basis on Sunday evenings. There is a full children's and young people's programme known as King's Kids during the morning services.

The Church seeks to be a friendly, welcoming community and anybody is free to attend any of these services. The Church has seen many new faces as Church attendances continue to grow. There continues to be an increase in Church membership.

Hannah Giles continues to flourish in her role as Young Persons and Family Worker. Following completion of her initial contract Hannah has been retained as a fulltime employee. Hannah works to support the young people connected with the Church and works with youth and families in the wider Salisbury community.

The Church runs a series of Connect Groups for the growth of faith and discipleship of its people.

There is a regular prayer life within the Church to care for those involved in the Church community, their families and friends, for the wider community in the city of Salisbury and for world issues.

The Church is active in the community. Gentle exercise classes are organised weekly for the elderly, and a Parent and Toddlers facility is available one morning each week. The Church organises a coffee morning on a Friday ("Coffee Stop") supporting those with dementia.

The Church premises is used by a variety of external organisations meeting a variety of social needs in the community. The Church also hosts a money advisory group run by Community Money Advice South Wilts. The Church building is home for the Street Pastors who operate across the city to care for those leaving pubs and clubs late at night or in the early hours of the day.

From time to time the Church runs courses for people interested in discovering more about Christianity entitled "Alpha".

Risk management

As a Charity meeting a wide range of social need the Trustees meet to consider and mitigate potential risks arising from its varied activities.

The Church operates systems to ensure that all people working with children and vulnerable adults are appropriately vetted with regard to the Criminal Records Bureau. Similarly safeguarding training is organised for those involved in such activities.

The whole range of issues and risks arising from having a building used by the public are considered by the Trustees and the necessary safeguards implemented.

Financial risks from being a Charity with a limited source of income streams and a reliance on donations and the occasional legacy are carefully considered both by Trustees and Members particularly when larger capital projects are under consideration or significant staff changes are being planned.

Financial Review

The Church registered as a Charity from 22 July 2024 and is required to file its annual financial statements with The Charity Commission. The financial statements (also known as the "Accounts") have been prepared in accordance with the requirements of the Charities Act 2011, Financial Reporting Standard 102 (FRS 102) and the Charities Statement of Recommended Practice (SORP) published in 2014 to accompany FRS 102.

The independent examiners report only shows financial activity from 1 Sep 25 due to the accounts being dormant until 31 Aug 25.

The Statement of Financial Activities for the year to 31 December 2025 shows a deficit of £971.

Incoming Resources totalled £49,070 in 2025. Direct Giving contributed £40,236.

Expenditure within the 2025 Statement of Financial Activities totalled £50,041.

Donations payable represent the Church's own financial giving to the charitable sector and more details are provided in Note 5.

The Trustees and the Members review the finances, budgets and spend against budget as part of the effective stewardship of the Church.

The Church's reserves policy is to hold three months' worth of total expenditure (based on the budget for 2025 this would be £30,274).

Salisbury Baptist Church - 2025 Financial Statements

The Church's primary banker is the CAF Bank, West Malling, Kent. The Church also has a current account with Lloyds and a deposit with The Baptist Union Corporation Limited.

Approval

The Trustees' Annual Report was approved on 14 October 2026 and signed on behalf of the Trustees by:

Revd Pete Orphan
Chair of Trustees

Derek Holloway
Trustee

6

Salisbury Baptist Church - 2025 Financial Statements

CHARITY COMMISSION FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A **Independent Examiner's Report**

Report to the trustees/ members of	Salisbury Baptist Church		
On accounts for the period ended	1 September 2025 to 31 December 2025	**Charity no**	1141510
Set out on pages	1 to 5 (One to Five) including this report		

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the period ended 31 December 2025.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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:	Darren Warren	**Date:**	13/10/2026
Name:	Darren Warren – Paxton Independent Examiners		
Relevant professional qualification(s) or body (if any):	FMAAT		
Address:	61a High Street South Rushden Northants, NN10 ORA		

Section B	Disclosure
	Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).
Give here brief details of any items that the examiner wishes to disclose.	

Salisbury Baptist Church - 2025 Financial Statements

Salisbury Baptist Church CIO **Printed: 04/10/2026**

	Unrestricted funds	Restricted Income funds	Endowment funds	Total funds	Prior year funds
	£	£	£	£	£
Income and endowments from:					
Donations and legacies	40,236	0	0	40,236	64,850
Charitable activites	0	0	0	0	0
Other trading activities	7,953	0	0	7,953	11,699
Investments	882	0	0	882	1,330
Separate material item of income	0	0	0	0	0
Other	0	0	0	0	0
Total	**49,070**	**0**	**0**	**49,070**	**77,879**
Expenditure on:					
Raising funds	920	0	0	920	1,609
Charitable activities	49,121	0	0	49,121	81,343
Separate material item of expense	0	0	0	0	0
Other	0	0	0	0	0
Total	**50,041**	**0**	**0**	**50,041**	**82,952**
Net income/(expenditure) before investment gains/(losses)	**-971**	**0**	**0**	**-971**	**-5,073**
Net gains/(losses) on investments	0	0	0	0	0
Net income/(expenditure)	**-971**	**0**	**0**	**-971**	**-5,073**
Extraordinary items	0	0	0	0	0
Transfers between funds	0	0	0	0	0
Net Movement in Funds	**-971**	**0**	**0**	**-971**	**-5,073**
Reconciliation of Funds					
Total funds brought forward	4,600,795	1,160	0	4,601,955	
Total funds carried forward	**4,599,824**	**1,160**	**0**	**4,600,985**	

Salisbury Baptist Church CIO **Printed: 04/10/2026**

December 2025

	Unrestricted	Restricted	Endowment	Year Total	Last Year
S01 Donations and legacies					
Offering Regular	24,928	0	0	24,928	45,635
Offering Other	1,379	0	0	1,379	2,995
Donations	5,000	0	0	5,000	120
Youth Alpha Donation	2,835	0	0	2,835	0
Charitible Donations	10	0	0	10	54
Gift Day Donations	0	0	0	0	0
Gift aid tax income	6,084	0	0	6,084	16,046
Grants received	0	0	0	0	0
Bequests and legacies	0	0	0	0	0
	40,236	0	0	40,236	64,850
S02 Charitable activities (inc.)					
Fees received	0	0	0	0	0
	0	0	0	0	0
S03 Other trading activities					
Fundraising income	1,340	0	0	1,340	0
Sponsorship income	0	0	0	0	50
Church Weekend Away Sponser	0	0	0	0	0
Parent and Toddlers	268	0	0	268	178
Mens and Ladies Events	341	0	0	341	0
Church Weekend Away	0	0	0	0	2,080
Youth Activities	190	0	0	190	399
Christmas Community Lunch Inc	852	0	0	852	90
Coffee stop	430	0	0	430	500
Letting/hire income	3,857	0	0	3,857	8,401
Exercise Classes	675	0	0	675	0
	7,953	0	0	7,953	11,698
S04 Investments					
Dividends received	0	0	0	0	0
Interest received	882	0	0	882	1,330
	882	0	0	882	1,330
S05 Separate material item of income					
	0	0	0	0	0
S06 Other (inc.)					
Other income	0	0	0	0	0
	0	0	0	0	0
S08 Raising funds					

Salisbury Baptist Church - 2025 Financial Statements

Salisbury Baptist Church CIO **Printed: 04/10/2026**

December 2025

	Unrestricted	Restricted	Endowment	Year Total	Last Year
Donor administration costs	0	0	0	0	0
Fundraising costs	0	0	0	0	10
Mens and Ladies Events Expense	360	0	0	360	0
Church Weekend Away Expense	0	0	0	0	1,599
Christmas Community Lunch Expe	560	0	0	560	0
Goods for resale	0	0	0	0	0
Investment management fees	0	0	0	0	0
	920	0	0	920	1,609
S09 Charitable activities					
Josiah Venture	429	0	0	429	509
Alabare Christian Care and Sup	429	0	0	429	500
Bridge Project	429	0	0	429	500
Hants & Dorset Christian Youth	429	0	0	429	500
Salisbury Street Pastors	0	0	0	0	0
Salisbury Foodbank	429	0	0	429	520
Wycliffe Bible Translators	429	0	0	429	509
Christian Aid	429	0	0	429	500
Mission Aviation Fellowship	429	0	0	429	500
BMS World Mission	0	0	0	0	0
CMA South Wilts	429	0	0	429	500
Ukranian Appeal	0	0	0	0	0
Open Doors	0	0	0	0	0
Projects Delivering Hope	429	0	0	429	520
BU Home Mission	429	0	0	429	509
Evangelical Alliance	100	0	0	100	0
International Justice	429	0	0	429	500
Hampshire Christian Trust	0	0	0	0	0
Fundraising Donated	0	0	0	0	575
Charity Donation Outgoing	1,340	0	0	1,340	39
Ministery Salary	8,123	0	0	8,123	16,245
Youth and Family Workers Sal	7,292	0	0	7,292	14,585
PAYE/Employer NI	2,841	0	0	2,841	5,901
Pension contributions	3,125	0	0	3,125	6,073
Training costs	0	0	0	0	0
Recruitment Costs	0	0	0	0	0
Church Utilities -Electricity	731	0	0	731	1,807
Church Utilities - Gas	746	0	0	746	3,082
Church Utilities - Broadband	337	0	0	337	590
Church Utilities - Water	309	0	0	309	758
Cleaning	4,037	0	0	4,037	5,655
Church Insurance	4,220	0	0	4,220	0
Church Maintenance & Repairs	506	0	0	506	3,911
Church Recycling	283	0	0	283	401
Tech Equipment	0	0	0	0	0
Worship Equipment	0	0	0	0	0
Manse Building Insurance	378	0	0	378	0
Manse Maintenance & Repairs	60	0	0	60	336
Manse Council Tax	1,076	0	0	1,076	2,120
Manse Broadband Contribution	56	0	0	56	14
Manse Water	0	0	0	0	329
Catering Costs	473	0	0	473	179
Community support	43	0	0	43	542

Salisbury Baptist Church - 2025 Financial Statements

Salisbury Baptist Church CIO **Printed: 04/10/2026**

December 2025

	Unrestricted	Restricted	Endowment	Year Total	Last Year
Friendship Groups	0	0	0	0	0
Parent & Toddlers	162	0	0	162	0
Youth work	365	0	0	365	535
Coffee Stop	0	0	0	0	95
Alpha Costs	33	0	0	33	412
Community Meal Events	274	0	0	274	67
Community Events	368	0	0	368	492
Youth Discipleship	1,645	0	0	1,645	0
Young People Events	0	0	0	0	0
Compliance	2	0	0	2	866
Kings Kids & Creche	103	0	0	103	295
Meeting costs	20	0	0	20	6
Visiting speakers	0	0	0	0	174
Pastoral	180	0	0	180	210
Ministry resources	662	0	0	662	607
Thank You Gifts	94	0	0	94	544
Young persons and families wor	0	0	0	0	0
Hardship Fund	0	0	0	0	0
Service fees paid	0	0	0	0	0
Central contribution	0	0	0	0	0
Travel expenses	189	0	0	189	343
Subsistence costs	75	0	0	75	169
Staff Expenses	0	0	0	0	14
Volunteers Expenses	0	0	0	0	0
Church hall costs	175	0	0	175	342
Office resources	341	0	0	341	783
Subscriptions - Church Suite	182	0	0	182	364
Subscriptions - Bookingkeeping	230	0	0	230	403
Subscriptions - Printing Packa	29	0	0	29	74
Subscribtion-Baptists Together	139	0	0	139	416
Bank charges	35	0	0	35	15
IT support	418	0	0	418	107
Equipment hire	0	0	0	0	0
Website	11	0	0	11	205
Legal fees	1,823	0	0	1,823	3,866
Postage	39	0	0	39	95
Telephone/broadband	76	0	0	76	489
Card Machine Charges	0	0	0	0	0
Publicity costs	0	0	0	0	117
Other costs	0	0	0	0	0
Purchase discounts taken	0	0	0	0	0
Audit & accountancy costs	222	0	0	222	0
Trustees meeting expenses	0	0	0	0	0
Bank charges - DO NOT USE	0	0	0	0	25
Other professional fees	0	0	0	0	0
	49,116	0	0	49,116	81,339
S10 Separate material item of expense					
	0	0	0	0	0
S11 Other (exp.)					

Salisbury Baptist Church CIO **Printed: 04/10/2026**

December 2025

	Unrestricted	Restricted	Endowment	Year Total	Last Year
Depreciation buildings	0	0	0	0	0
Depreciation office equip.	0	0	0	0	0
	0	0	0	0	0
S14 Net gains/(losses) on investments					
Gain/loss on investments	0	0	0	0	0
	0	0	0	0	0
S16 Extraordinary items					
	0	0	0	0	0
S17 Transfers between funds					
Transfers between funds	0	0	0	0	0
	0	0	0	0	0
S18 Gains and losses on revaluation of fixed assets					
Gain/loss on asset revaluation	0	0	0	0	0
	0	0	0	0	0
S19 Other gains/(losses)					
	0	0	0	0	0

Salisbury Baptist Church - 2025 Financial Statements

Salisbury Baptist Church CIO **Printed: 04/10/2026**

Balance date to end of December 2025
All account codes
Without fund codes shown

A/C Code	Name	Balance		Year Movement	
B1100	Church Building	3,913,572.00		0.00	
B1101	Manse	525,000.00		0.00	
B1250	Depreciation office equip.	1,000.00		0.00	
B5300	Recoverable Gift Aid	6,083.80		3,631.27	
B6100	CAF Cash Account	5,813.94		635.39	
B6101	CAF Saving Account	72,951.83			-6,126.54
B6102	Lloyds Community Accour	3,064.22		586.28	
B6200	BUC Bank Account	74,659.16		0.00	
B6300	Petty cash	7.79		0.00	
B7300	Payroll Liabilities (PAYE/N		-1,818.13		-627.52
B7301	Pension Liabilities	0.00		958.55	
B7350	Advances	650.00		650.00	
B7351	The Gathering Tickets	0.00			-678.08
B8100	Retained surplus		-4,601,955.26	5,073.07	
		4,602,802.74	-4,603,773.39	11,534.56	-7,432.14
		-970.65		4,102.42	

Salisbury Baptist Church - 2025 Financial Statements

Salisbury Baptist Church CIO **Printed: 04/10/2026**

A/C Code	Name	Balance	Month Movement
C1100	Offering Regular	-24,928.10	-6,519.12
C1101	Offering Other	-1,379.00	-2.00
C1102	Donations	-5,000.00	0.00
C1103	Youth Alpha Donation	-2,835.00	0.00
C1104	Charitible Donations	-10.00	0.00
C1200	Gift aid tax income	-6,083.77	-1,481.88
C3100	Fundraising income	-1,340.00	0.00
C3400	Parent and Toddlers	-268.43	-78.17
C3401	Mens and Ladies Events	-340.77	-337.85
C3403	Youth Activities	-189.60	0.00
C3404	Christmas Community Lun	-852.00	-832.00
C3410	Coffee stop	-430.00	-180.00
C3500	Letting/hire income	-3,856.84	-1,775.78
C3501	Exercise Classes	-675.00	0.00
C4200	Interest received	-881.61	-349.32
D3101	Mens and Ladies Events Ex	359.72	359.72
D3103	Christmas Community Lun	560.48	560.48
D5100	Josiah Venture	429.48	429.48
D5101	Alabare Christian Care and	429.48	429.48
D5102	Bridge Project	429.48	429.48
D5103	Hants & Dorset Christian Y	429.48	429.48
D5105	Salisbury Foodbank	429.48	429.48
D5106	Wycliffe Bible Translators	429.48	429.48
D5107	Christian Aid	429.48	429.48
D5108	Mission Aviation Fellowshi	429.48	429.48
D5110	CMA South Wilts	429.48	429.48
D5113	Projects Delivering Hope	429.48	429.48
D5114	BU Home Mission	429.48	429.48
D5115	Evangelical Alliance	100.00	0.00
D5116	International Justice	429.48	429.48
D5119	Charity Donation Outgoing	1,340.00	1,340.00
D6100	Ministery Salary	8,122.68	2,030.47
D6101	Youth and Family Workers	7,292.08	1,823.17
D6150	PAYE/Employer NI	2,840.61	627.32
D6160	Pension contributions	3,125.28	781.32
D6200	Church Utilities -Electricity	730.59	232.03
D6201	Church Utilities - Gas	745.90	446.41

Salisbury Baptist Church - 2025 Financial Statements

Salisbury Baptist Church CIO **Printed: 04/10/2026**

A/C Code	Name	Balance	Month Movement
D6202	Church Utilities - Broadban	336.72	84.18
D6203	Church Utilities - Water	308.86	75.96
D6204	Cleaning	4,036.85	762.82
D6205	Church Insurance	4,220.13	4,220.13
D6206	Church Maintenance & Rep	506.06	0.00
D6207	Church Recycling	282.60	60.62
D6250	Manse Building Insurance	378.21	378.21
D6251	Manse Maintenance & Rep:	60.00	0.00
D6252	Manse Council Tax	1,076.00	269.00
D6253	Manse Broadband Contribu	56.00	28.00
D6300	Catering Costs	472.58	343.69
D6301	Community support	43.40	15.40
D6303	Parent & Toddlers	162.15	0.00
D6304	Youth work	364.61	94.61
D6306	Alpha Costs	33.00	0.00
D6307	Community Meal Events	273.85	273.85
D6308	Community Events	367.88	367.88
D6309	Youth Discipleship	1,645.46	14.99
D6350	Compliance	2.35	0.00
D6351	Kings Kids & Creche	103.26	24.06
D6352	Meeting costs	20.00	0.00
D6354	Pastoral	180.47	14.00
D6355	Ministry resources	661.79	515.86
D6356	Thank You Gifts	94.34	33.54
D6520	Travel expenses	188.55	39.15
D6530	Subsistence costs	75.36	10.00
D6600	Church hall costs	174.50	0.00
D8200	Office resources	340.64	333.39
D8201	Subscriptions - Church Suit	182.00	45.50
D8202	Subscriptions - Bookingkee	230.40	57.60
D8203	Subscriptions - Printing Pac	29.21	12.98
D8204	Subscribtion-Baptists Toget	138.60	0.00
D8250	Bank charges	35.00	20.00
D8251	IT support	417.86	0.00
D8253	Website	10.99	0.00
D8254	Legal fees	1,823.40	720.00
D8255	Postage	38.79	34.80

Salisbury Baptist Church CIO **Printed: 04/10/2026**

A/C Code	Name	Balance		Month Movement	
D8256	Telephone/broadband	75.80		20.00	
D9100	Audit & accountancy costs	222.00		222.00	
		50,040.77	-49,070.12	22,446.90	-11,556.12
		970.65		10,890.78	
		0.00			

Salisbury Baptist Church - 2025 Financial Statements

Salisbury Baptist Church CIO **Printed: 04/10/2026**

Month December 2025
All fund codes consolidated

	Turnover for month		Turnover year to date	
Direct giving				
Offering Regular	6,519		24,928	
Offering Other	2		1,379	
Donations	0		5,000	
Youth Alpha Donation	0		2,835	
Charitible Donations	0		10	
Gift Day Donations	0		0	
Gift aid tax income	1,482		6,084	
Grants received	0		0	
Bequests and legacies	0		0	
Sponsorship income	0		0	
		8,003		40,236
Activities Income				
Church Weekend Away Sponser	0		0	
Parent and Toddlers	78		268	
Mens and Ladies Events	338		341	
Church Weekend Away	0		0	
Youth Activities	0		190	
Christmas Community Lunch Inc	832		852	
Coffee stop	180		430	
Letting/hire income	1,776		3,857	
Exercise Classes	0		675	
		3,204		6,613
Interest / Other Income				
Fundraising income	0		1,340	
Dividends received	0		0	
Interest received	349		882	
Fees received	0		0	
Other income	0		0	
		349		2,222
Donations payable				
Josiah Venture	429		429	
Alabare Christian Care and Sup	429		429	
Bridge Project	429		429	
Hants & Dorset Christian Youth	429		429	
Salisbury Street Pastors	0		0	
Salisbury Foodbank	429		429	
Wycliffe Bible Translators	429		429	
Christian Aid	429		429	
Mission Aviation Fellowship	429		429	
BMS World Mission	0		0	
CMA South Wilts	429		429	
Ukranian Appeal	0		0	

Salisbury Baptist Church CIO **Printed: 04/10/2026**

Month December 2025
All fund codes consolidated

	Turnover for month		Turnover year to date	
Open Doors	0		0	
Projects Delivering Hope	429		429	
BU Home Mission	429		429	
Evangelical Alliance	0		100	
International Justice	429		429	
Hampshire Christian Trust	0		0	
Fundraising Donated	0		0	
Charity Donation Outgoing	1,340		1,340	
		(6,488)		(6,588)
Staff costs				
Ministery Salary	2,030		8,123	
Youth and Family Workers Sal	1,823		7,292	
PAYE/Employer NI	627		2,841	
Pension contributions	781		3,125	
Training costs	0		0	
Recruitment Costs	0		0	
Travel expenses	39		189	
Subsistence costs	10		75	
Staff Expenses	0		0	
Volunteers Expenses	0		0	
		(5,310)		(21,645)
Church activities				
Fundraising costs	0		0	
Mens and Ladies Events Expense	360		360	
Church Weekend Away Expense	0		0	
Goods for resale	0		0	
Meeting costs	0		20	
Visiting speakers	0		0	
Pastoral	14		180	
Ministry resources	516		662	
Thank You Gifts	34		94	
Young persons and families wor	0		0	
Hardship Fund	0		0	
Service fees paid	0		0	
Central contribution	0		0	
Church hall costs	0		175	
Purchase discounts taken	0		0	
		(924)		(1,491)
Community activities				
Christmas Community Lunch Expe	560		560	
Catering Costs	344		473	
Community support	15		43	
Friendship Groups	0		0	
Parent & Toddlers	0		162	

Salisbury Baptist Church - 2025 Financial Statements

Salisbury Baptist Church CIO **Printed: 04/10/2026**

Month December 2025
All fund codes consolidated

	Turnover for month		Turnover year to date	
Coffee Stop	0		0	
Alpha Costs	0		33	
Community Meal Events	274		274	
Community Events	368		368	
		(1,561)		(1,913)
Children and Young People				
Youth work	95		365	
Youth Discipleship	15		1,645	
Young People Events	0		0	
Kings Kids & Creche	24		103	
		(134)		(2,113)
Premises - Church				
Church Utilities -Electricity	232		731	
Church Utilities - Gas	446		746	
Church Utilities - Broadband	84		337	
Church Utilities - Water	76		309	
Cleaning	763		4,037	
Church Insurance	4,220		4,220	
Church Maintenance & Repairs	0		506	
Church Recycling	61		283	
Tech Equipment	0		0	
Worship Equipment	0		0	
		(5,882)		(11,169)
Premises - Manse				
Manse Building Insurance	378		378	
Manse Maintenance & Repairs	0		60	
Manse Council Tax	269		1,076	
Manse Broadband Contribution	28		56	
Manse Water	0		0	
		(675)		(1,570)
Management & administration				
Donor administration costs	0		0	
Investment management fees	0		0	
Compliance	0		2	
Office resources	333		341	

Salisbury Baptist Church CIO **Printed: 04/10/2026**

Month December 2025
All fund codes consolidated

	Turnover for month	Turnover year to date
Equipment hire	0	0
Website	0	11
Legal fees	720	1,823
Postage	35	39
Telephone/broadband	20	76
Card Machine Charges	0	0
Publicity costs	0	0

Salisbury Baptist Church - 2025 Financial Statements

General Information
Salisbury Baptist Church is an unincorporated Charity, registered with the Charity Commission in England and Wales. The address of the Church is 41, Brown Street, Salisbury SP1 2AS.

Statement of Compliance
These financial statements have been prepared in accordance with FRS 102, “The Financial Reporting Standard applicable in the UK and the Republic of Ireland”, the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard 102 and the Charities Act 2011.

The Charity is a Public Benefit Entity as defined by FRS 102 and these financial statements have been Prepared on this basis. Accounting Policies Basis of Preparation The financial statements are prepared in sterling, which is the functional currency of the Charity. The financial statements have been prepared under the historical cost convention.

Going Concern
There are no material uncertainties about the Charity’s ability to continue. The Charity’s Trustees and Church Members have approved that the net assets and activities of the Charity will be transferred during 2025 to a Charitable Incorporated Organisation set up to receive them. Charity Commission approval will be required in advance of the transfer.

Disclosure Exemptions
The Charity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

No cash flow statement has been presented for the Charity.

Fund accounting
Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the purposes of the Charity. Designated funds are unrestricted funds earmarked by the Trustees for specific purposes. Restricted funds are subjected to restrictions on their expenditure imposed by the donor or by an appeal.

Incoming resources
All income is included in the Statement of Financial Activities when the Charity is entitled to the income, any performance related conditions attached have been met or are fully within the control of the Charity, the income is considered probable and the amount can be quantified with reasonable
accuracy. The following specific policies are applied to particular categories of income.

Income
Donations and legacy income is received by way of donations, legacies, grants and gifts and is included in full in the Statement of Financial Activities when receivable. Where legacies have been notified to the Charity but the criteria for income recognition have not been met, the legacy is treated as a contingent asset and disclosed if material.

Investment income is included when receivable.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes VAT that cannot be recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Other expenditure includes all expenditure that is neither related to raising funds for the Charity nor part of its expenditure on charitable activities.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value,
over the useful economic life of that asset as follows:
Fixtures & Equipment 33.3% straight line basis

Other tangible fixed assets: only fixtures and equipment costing in excess of £500 are capitalised.

Due to the basis of valuation of the Church buildings these are not depreciated. The Manse is not
depreciated since the Trustees consider the residual value to be in excess of the carrying value.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date. Where the carrying value
exceeds the recoverable amount, the asset is impaired accordingly.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument. Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction. Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Pensions

Defined Contribution Plans

Contributions to defined contributions plans are recognised as an expense in the period in which the related service is provided.

Classification of Funds

Earlsman Trust

This Trust was established by a former member and the terms are that the interest generated by the fund should be used for the general purposes of the Church. This fund is

Salisbury Baptist Church - 2025 Financial Statements

deemed to be held in the BU Deposit account and the Interest is applied to the General Fund.

Main Trust
This Trust was established by former members, George & Bessie Main, and the interest from the Trust is intended to be used to increment the Minister's Salary above the standard stipend. As the Minister's salary increment far exceeds the few pounds interest generated by this fund any interest due is simply applied to the General Fund.

Martin Trust
This fund was established by the sale of a chapel in Martin. The fund, with accumulated interest is intended to be used to assist small chapels in the local area. The interest added to this fund is calculated using the Baptist Union Deposit rate as published in the Baptist Times.

Hardship Fund
This fund was established to benefit those suffering from the effects of the rising cost of living in the UK.

Related Parties

No related parties have received benefits in 2025 or 2024.

Contribution of unpaid volunteers

In common with many charities, and in particular other churches, the Church benefits significantly from the unpaid work of volunteers, both members and non-members, in the provision of its charitable activities and its administration. In accordance with the Charities SORP (FRS 102), no monetary value is put on this contribution.

Trustees' Approval

The financial statements on pages 1 to 9 and the notes to the financial statements on pages 11 to 19 were accepted at the Trustees Meeting on 14th October 2026 as a true record of the financial activities of the church.

Signed on behalf of the Trustees

Signature

Revd Peter John Orphan Date 15/10/26

Signature

Derek Holloway Date 15/10/26

23