

**Independent Examiner's Report to the Trustees of  
Salisbury St Mark and Laverstock St Andrew**

I report on the accounts of Salisbury St Mark and Laverstock St Andrew for the year ended 31st December 2025

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 and that an independent examination is needed. It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be relevant. The procedures undertaken do not provide evidence required in an audit and, consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the Independent examiner's statement below.

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with section 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met, or come to my attention
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



.....  
**Clifford Fry & Co LLP**  
**Chartered Accountants**

**St Mary's House**  
**Netherhampton**  
**Salisbury**  
**Wiltshire**  
**SP2 8PU**

7 April 2026

## **PAROCHIAL CHURCH COUNCIL OF SALISBURY ST MARK AND LAVERSTOCK ST ANDREW**

### **FINANCIAL REVIEW for year ended 31 December 2025**

On January 30th 2013, the Parochial Church Council of St Mark's Salisbury and St Andrew's Church Parochial Church Council merged, retaining the same Charities Commission number as St Mark's Church, with the name changed to Parochial Church Council of Salisbury St Mark and Laverstock St Andrew.

The PCC approved that the Financial Statements will reflect income and expenditure for Salisbury St Mark and Laverstock St Andrew.

The financial position of St Mark's and St Andrew's in 2025 showed income, before restricted investment fund movement, lower than expenditure by £6,014 (2024 : £3,426). Restricted investments had a negative movement of -£4,959; (2024 : positive £3,182), with an overall loss of £10,972; (2024: loss £244). The Parish Share was paid in full and there were sufficient resources available to cover local mission activities and also to cover the 10% tithe of general giving that is paid for Christian Mission at home and overseas.

During 2025 Voluntary income reduced by £5,427 (5%) over 2024 to £110,766; (2024 : £116,193)

Income accumulated into restricted funds was £20,363; (2024 : £27,823) as detailed in note 2b.

Total income for 2025 being a 5% decrease to £156,565; (2024: £165,394)

Expenditure in the year decreased by 4% to £162,578; (2024 : £168,820)

This resulted in a loss in the year, before movement in restricted investments, of negative £6,014; (2024: negative £3,426)

The market movement in restricted investments funds for 2025 was negative £4,959; (2024 : positive £3,182)

Total movement in reserves for 2025 being negative - £10,972; (2024 : negative -£244)

The PCC of Salisbury St Mark and Laverstock St Andrew is registered with the Charities Commission under number 1141301

**STATEMENT OF FINANCIAL ACTIVITIES for year ended 31 December 2025**

	Note	Unrestricted Funds		Restricted Funds		TOTAL FUNDS	
		£	£	2025	2024		
<b>INCOMING RESOURCES</b>							
Voluntary income	2a	110,766	-	110,766	116,193		
Activities for generating funds	2b	-	20,363	20,363	27,823		
Income from Investments	2c	5,693	-	5,693	5,174		
Church Activities	2d	19,743	-	19,743	16,204		
<b>TOTAL INCOMING RESOURCES</b>		<b>136,202</b>	<b>20,363</b>	<b>156,565</b>	<b>165,394</b>		
<b>RESOURCES EXPENDED</b>							
Church activities	3a	130,663	22,414	153,077	160,795		
Governance costs	3b	100	-	100	325		
Support Costs	3c	9,401	-	9,401	7,700		
<b>TOTAL RESOURCES EXPENDED</b>		<b>140,164</b>	<b>22,414</b>	<b>162,578</b>	<b>168,820</b>		
<b>NET INCOMING/(OUTGOING) RESOURCES</b>		<b>(3,962)</b>	<b>(2,051)</b>	<b>(6,014)</b>	<b>(3,426)</b>		
Movement in Market Value of Restricted Investment funds	5a		(4,959)	(4,959)	3,182		
<b>Movement in Reserves</b>		<b>(3,962)</b>	<b>(7,010)</b>	<b>(10,972)</b>	<b>(244)</b>		
<i>Total balances carried forward at 31 December 2024</i>		<i>128,380</i>	<i>157,118</i>	<i>285,498</i>			
<b>Total balances carried forward at 31 December 2025</b>		<b>124,417</b>	<b>150,108</b>	<b>274,524</b>			

**PAROCHIAL CHURCH COUNCIL OF SALISBURY ST MARK AND LAVERSTOCK ST ANDREW****BALANCE SHEET AS AT 31 DECEMBER 2025**

	Note	2025	2024
<b>FIXED ASSETS</b>			
Investments	5a	114,496	125,846
<b>CURRENT ASSETS</b>			
Sundry Debtors	5c	18,084	16,195
Short-term deposits	5b	68,489	64,434
Cash at Bank - CAF		44,657	58,261
Cash at Bank - RBS		16,905	20,081
Cash at Bank - Lloyds		30,320	15,788
Discretionary fund		(0)	(0)
Petty Cash		13	13
		<b>178,468</b>	<b>174,772</b>
<b>CURRENT LIABILITIES</b>			
Less Sundry Creditors	5d	(18,439)	(15,120)
<b>NET CURRENT ASSETS</b>		<b>160,029</b>	<b>159,652</b>
<b>TOTAL ASSETS LESS LIABILITIES</b>		<b>274,524</b>	<b>285,498</b>
Represented by:			
<b>FUNDS</b>			
Unrestricted	6c	124,417	128,380
Restricted	6e	111,105	116,491
Reserve	6b	39,002	40,627
	6e	<b>274,524</b>	<b>285,498</b>

**PAROCHIAL CHURCH COUNCIL OF SALISBURY ST MARK AND LAVERSTOCK ST ANDREW****FINANCIAL STATEMENT for year ending 31 December 2025**

<b>Incoming Resources</b>	Notes:	Unrestricted £	Restricted £	<b>2025</b> £	<b>2024</b> £
Voluntary Income					
Planned Giving		78,819		78,819	80,330
Income tax recoverable		15,739		15,739	15,194
		<u>94,559</u>		<u>94,559</u>	<u>95,524</u>
Cash in collections		3,753		3,753	3,560
Donations including legacies		12,455		12,455	17,109
	2a	<u>110,766</u>		<u>110,766</u>	<u>116,193</u>
Restricted funds activities for generating funds					
Renewable energy Fund			492	492	636
Organ repair fund			6,518	6,518	
Church on the green Fund			1,210	1,210	1,200
Warm Places					
Church Growth & Mission Fund					
Tearfund			1,000	1,000	
Flower fund					
St Mark's notice board					
Rector and Church Wardens Fabric			606	606	504
Cross bar café					
St Andrew's boiler fund					7,750
Reordering Fund			10,337	10,337	17,533
Ark Project					
Sudan Partners together			200	200	200
CMS Lent Boxes					
	2b		<u>20,363</u>	<u>20,363</u>	<u>27,823</u>
Dividends and interest credited to current a/c	2c	<u>5,693</u>		<u>5,693</u>	<u>5,174</u>
Church Activities					
Churchyard		764		764	92
Rental Income		9,177		9,177	5,959
Parochial fees		4,205		4,205	4,299
Other income		5,597		5,597	5,854
	2d	<u>19,743</u>		<u>19,743</u>	<u>16,204</u>
<b>TOTAL INCOMING RESOURCES</b>		<u><b>136,202</b></u>	<u><b>20,363</b></u>	<u><b>156,565</b></u>	<u><b>165,394</b></u>

**PAROCHIAL CHURCH COUNCIL OF SALISBURY ST MARK AND LAVERSTOCK ST ANDREW**

**FINANCIAL STATEMENT for year ending 31 December 2025**

<b>Resources Expended</b>	Note:	Unrestricted £	Restricted £	2025 £	2024 £
Church Activities					
Missionary and Charitable Giving		(11,060)	(3,302)	(14,362)	(11,139)
Ministry Parish Share		(87,253)		(87,253)	(87,082)
Clergy Expenses		(3,338)		(3,338)	(3,948)
Training and Education					
Young peoples materials		(112)		(112)	
Equipment/Course material					
Books/Literature					(39)
Discretionary Fund					
Church on the Green Fund			(629)	(629)	(764)
Acts for Others			(276)	(276)	(394)
Warm Places					
Church mission activities		(796)		(796)	(1,368)
Youth & Children's Minister		(133)		(133)	
Notice board					
Upkeep of Services		(2,041)		(2,041)	(2,427)
Organ + Piano costs & media licence		(1,940)		(1,940)	(2,225)
Mini-Marks					
Flower fund					
Website					
Church Running Expenses					
Gas		(6,205)		(6,205)	(5,609)
Electricity		(3,945)		(3,945)	(5,632)
Insurance		(9,629)		(9,629)	(9,133)
Cleaning+Consumables		(272)		(272)	(143)
Churchyard		(764)		(764)	(701)
Church Maintenance (Minor)		(2,695)		(2,695)	(6,588)
Crossbar café					(422)
Magpies					
Barrington Centre water		(273)		(273)	(515)
Major Repairs					(11,309)
Reordering			(17,397)	(17,397)	(10,596)
Ark Project			(761)	(761)	
Miscellaneous expenses		(208)		(208)	(667)
Renewable Energy Fund			(49)	(49)	(94)
	3a	<u>(130,663)</u>	<u>(22,414)</u>	<u>(153,077)</u>	<u>(160,795)</u>
Governance Costs					
Legal Fees					
Audit Fee		(100)		(100)	(325)
	3b	<u>(100)</u>		<u>(100)</u>	<u>(325)</u>
Support Costs					
Parish Administration Assistant		(6,249)		(6,249)	(5,930)
Telephone costs		(440)		(440)	(327)
Other office costs / administration		(2,211)		(2,211)	(816)
Recruitment					
Refreshments		(501)		(501)	(627)
	3c	<u>(9,401)</u>		<u>(9,401)</u>	<u>(7,700)</u>
<b>TOTAL RESOURCES EXPENDED</b>		<u><b>(140,164)</b></u>	<u><b>(22,414)</b></u>	<u><b>(162,578)</b></u>	<u><b>(168,820)</b></u>
<b>Summary</b>					
<b>Income</b>		<b>136,202</b>	<b>20,363</b>	<b>156,565</b>	<b>165,394</b>
<b>Expenses</b>		<b>(140,164)</b>	<b>(22,414)</b>	<b>(162,578)</b>	<b>(168,820)</b>
<b>Movement</b>		<b>(3,962)</b>	<b>(2,051)</b>	<b>(6,014)</b>	<b>(3,426)</b>
Movement in market value of investment funds (see note 5a)			(4,959)	(4,959)	3,182
<b>Movement in Reserves</b>		<u><b>(3,962)</b></u>	<u><b>(7,010)</b></u>	<u><b>(10,972)</b></u>	<u><b>(244)</b></u>

## **PAROCHIAL CHURCH COUNCIL OF SALISBURY ST MARK AND LAVERSTOCK ST ANDREW**

### **Notes to the Financial Statements for the year ended 31 December 2025**

#### **1 ACCOUNTING POLICIES**

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the Charities SORP 2005, except where noted due to the smallness of scale.

The financial statements have been prepared under the historical cost convention.

#### **Funds**

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted.

Restricted funds are those given for a particular purpose.

The accounts include all transactions, assets and liabilities for which the PCC is responsible in law.

#### **Incoming Resources**

##### *Voluntary income and capital sources*

Collections are recognised when received by the PCC.

Gift Aid related to January to December 2025 period but claimed for in 2026 is accounted for within 2025 receipts

#### **Income from investments**

Interest entitlements are accounted for when they are received so long as there are 12 monthly or 4 quarterly receipts. This is an amendment to the standard, which requires them to be recognised as they accrue.

#### **Resources Expended**

##### *Church Activities*

The Diocesan Parish Share is paid in full up to 31st December 2025 and it is anticipated the share for 2026 can be paid in full in that year.

#### **Fixed Assets**

##### *Consecrated property and movable church furnishings*

Consecrated and beneficed property of any kind is excluded from the accounts by s.96(2)(a) of the Charities Act 1993.

Movable church furnishings held by the Vicar and Churchwardens on special trust for the PCC, and which require a faculty for disposal, are accounted as inalienable property unless consecrated. They are listed in the Church's Inventory, which can be inspected (at any reasonable time). No such furnishings are included in these accounts.

##### *Other fixtures, fittings and office equipment*

Currently all equipment used within church premises is written off when the asset is acquired.

##### *Current Assets*

Short-term deposits include cash held on deposit with The CBF Church of England Funds.

**PAROCHIAL CHURCH COUNCIL OF SALISBURY ST MARK AND LAVERSTOCK ST ANDREW**

**Notes to the Financial Statements for the year ended 31 December 2025**

**2 INCOMING RESOURCES**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2025</b>	Total 2024
	£	£		
<b>2 (a) INCOMING RESOURCES</b>				
Voluntary income	110,766	-	110,766	116,193

Voluntary income decreased by £5,427; (5%) over prior year.

(b)	Activities for generating funds	-	20,363	20,363	27,823
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Movement in funds detailed below:

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2025</b>	Total 2024
<i>Ark Project fund:</i>				
bfwd		761	761	761
Income in the year		-	-	0
Expenditure		(761)	(761)	0
Fund cfwd		-	-	761
<i>Renewable Energy Fund</i>				
bfwd		542	542	0
Income in the year		492	492	636
Expenditure		(49)	(49)	(94)
cfwd		985	985	542
<i>Organ Repair fund</i>				
bfwd		-	-	0
Income in the year		6,518	6,518	0
Expenditure		-	-	0
cfwd		6,518	6,518	-
<i>Flower fund</i>				
bfwd		68	68	68
Income in the year		-	-	0
Expenditure		-	-	0
cfwd		68	68	68
<i>Rector and Church Wardens Fabric</i>				
bfwd		13,398	13,398	12,894
Income in the year		606	606	504
Expenditure		-	-	0
cfwd		14,004	14,004	13,398
<i>Cross bar café</i>				
bfwd		-	-	175
Income in the year		-	-	0
Expenditure		-	-	(175)
cfwd		-	-	-

**PAROCHIAL CHURCH COUNCIL OF SALISBURY ST MARK AND LAVERSTOCK ST ANDREW**

**Notes to the Financial Statements for the year ended 31 December 2025**

2 b (continued)

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
<i>Alpha Courses</i>				
bfwd		250	250	250
Income in the year		-	-	0
Expenditure		-	-	0
cfwd		<u>250</u>	<u>250</u>	<u>250</u>
<i>Open the Book Fund</i>				
bfwd		255	255	255
Income in the year		-	-	0
Expenditure		-	-	0
cfwd		<u>255</u>	<u>255</u>	<u>255</u>
<i>War Memorial Fund</i>				
bfwd		407	407	407
Income in the year		-	-	0
Expenditure		-	-	0
cfwd		<u>407</u>	<u>407</u>	<u>407</u>
<i>Reordering / annexe fund:</i>				
bfwd		11,505	11,505	11,505
Income in the year		10,337	10,337	17,533
Expenditure		(17,397)	(17,397)	(10,596)
cfwd		<u>4,445</u>	<u>4,445</u>	<u>18,442</u>
<i>Mini Marks:</i>				
bfwd		471	471	471
Income in the year		-	-	0
Expenditure		-	-	-
cfwd		<u>471</u>	<u>471</u>	<u>471</u>
<i>Tearfund</i>				
bfwd		-	-	0
Income in the year		1,000	1,000	
Expenditure		-	-	-
cfwd		<u>1,000</u>	<u>1,000</u>	<u>0</u>
<i>St Mark's notice board</i>				
bfwd		178	178	178
Income in the year		-	-	0
Expenditure		-	-	-
cfwd		<u>178</u>	<u>178</u>	<u>178</u>
<i>Mission - Sudan Partners together &amp; Syria appeal</i>				
bfwd		166	166	166
Income in the year		200	200	200
Expenditure		(200)	(200)	(215)
cfwd		<u>166</u>	<u>166</u>	<u>151</u>
<i>CMS Lent Boxes</i>				
bfwd		20	20	20
Income in the year		-	-	-
Expenditure		-	-	-
cfwd		<u>20</u>	<u>20</u>	<u>20</u>

**PAROCHIAL CHURCH COUNCIL OF SALISBURY ST MARK AND LAVERSTOCK ST ANDREW**

**Notes to the Financial Statements for the year ended 31 December 2025**

2 b (continued)	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2025</b>	<i>Total 2024</i>	
<i>St Andrew's boiler fund</i>					
bfwd		-	-	2,755	
Income in the year		-	-	7,750	
Expenditure		-	-	(10,505)	
cfwd		-	-	0	
<i>Church on the green Fund</i>					
bfwd		812	812	376	
Income in the year		1,210	1,210	1,200	
Expenditure		(629)	(629)	(764)	
cfwd		1,393	1,393	812	
<i>Acts for Others Fund</i>					
bfwd		2,439	2,439	2,833	
Income in the year		-	-	-	
Expenditure		(276)	(276)	(394)	
cfwd		2,163	2,163	2,439	
<i>Warm Places</i>					
bfwd	1,571	-	1,571	1,571	
Income in the year	-	-	-	-	
Expenditure	-	-	-	-	
cfwd	1,571	-	1,571	1,571	
	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2025</b>	<i>Total 2024</i>	
<b>Total restricted funds:</b>					
bfwd	1,571	31,272	32,843	27,763	
Income in the year	-	20,363	20,363	27,823	
Expenditure	-	(22,415)	(22,415)	(22,743)	
cfwd	1,571	29,220	30,791	32,843	
2 (c)	Income from Investments	5,693	-	5,693	5,174
2 (d)	Income from Church Activities	19,743	-	19,743	16,204
<b>TOTAL INCOMING RESOURCES</b>		<b>136,202</b>	<b>20,363</b>	<b>156,565</b>	<b>165,394</b>

Total incoming resources decreased by 5% to £156,565; (2024: £165,394)

**PAROCHIAL CHURCH COUNCIL OF SALISBURY ST MARK AND LAVERSTOCK ST ANDREW**

**Notes to the Financial Statements for the year ended 31 December 2025**

<b>3</b>	<b>Payments</b>	Unrestricted £	Restricted £	<b>2025</b> £	<b>2024</b> £
RESOURCES EXPENDED					
3a	Church activities	130,663	22,414	153,077	160,795
	Costs for church activities decreased by 5% over the prior year to £153,077; (2024: £160,795)				
3b	Governance costs	100	-	100	325
	Governance costs decreased by £225 over 2024				
3c	Support Costs	9,401	-	9,401	7,700
	Support costs increased by £1,701 over 2024				
TOTAL RESOURCES EXPENDED		<u>140,164</u>	<u>22,414</u>	<u>162,578</u>	<u>168,820</u>

<b>4</b>	<b>(a) STAFF COSTS</b>	Unrestricted £	Restricted £	<b>2025</b> £	<b>2024</b> £
	Wages & salaries(Including NIC's & pension)	6,249	-	6,249	5,930

(b) PAYMENTS OF OVER £50 TO PCC MEMBERS  
2025: None  
2024: None

**PAROCHIAL CHURCH COUNCIL OF SALISBURY ST MARK AND LAVERSTOCK ST ANDREW**

**Notes to the Financial Statements for the year ended 31 December 2025**

**5 ASSETS**

5 (a) Investments

Share holdings in the Central Board of Finance are held by The Salisbury Diocesan Board of Finance as custodian trustees for the parish.

	Cost value	Value	Value
		31.12.25	31.12.24
St Andrew's Capital Works Fund 212.64 units	1,094	7,124	7,215
St Andrew's Reserve Fund 1,757 units	9,000	39,002	40,627
C Everard 101 units	(not known)	154	151
C Everard Charity 51 units	(not known)	1,132	1,179
Laverstock - Bowyear 133 units	1,000	2,952	3,075
Laverstock - Robson 2,783 units	21,000	61,778	64,350
Laverstock - Miles 30 units	100	666	694
Laverstock - Williams 76 units	570	1,687	1,757
Laverstock - Church Hall 200.37 units	757	-	6,798
		<u>114,496</u>	<u>125,846</u>
<b>Laverstock - Church Hall</b>			
Monies on closing Church Hall investment account		6,392	0
Share cost of village hall drains from investment account		(3,103)	
Transfer to Restricted church village hall account		<u>3,289</u>	
Movement in market value of Investment funds		<u>(4,959)</u>	<u>3,182</u>

It is the trustees' opinion that the PCC has legal title to the investments and entitled to any revenue from those investments. Therefore in agreement with the Church Accounting Regulations 2006 they are included at their market value as at 31 December 2025.

**CURRENT ASSETS**

5 (b) Short-term deposits

The short-term deposits refer to funds deposited with The CBF Church of England Deposit Fund through CCLA Investment Management Ltd (CBF)

	2025	2024
	£	£
St Andrew's PCC Fund	54,485	51,036
Rector & Churchwardens Fabric Account	14,005	13,398
	<u>68,489</u>	<u>64,434</u>

5(c) Sundry Debtors

Gift aid reclaim	15,367	15,785
Other debtors	2,717	410
	<u>18,084</u>	<u>16,195</u>

**CURRENT LIABILITIES**

5(d) Sundry Creditors

	<u>(18,439)</u>	<u>(15,120)</u>
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**PAROCHIAL CHURCH COUNCIL OF SALISBURY ST MARK AND LAVERSTOCK ST ANDREW**

**Notes to the Financial Statements for the year ended 31 December 2025**

6(a) Restricted fund movements	Opening bal 1.1.25	Fund movement	Tsfr to non investment	Closing bal 31.12.25
<b>Restricted Investment funds</b>				
St Andrew's Capital Works Fund 212.64 units	7,215	(91)		7,124
C Everard 101 units	151	3		154
C Everard Charity 51 units	1,179	(47)		1,132
Laverstock - Bowyear 133 units	3,075	(123)		2,952
Laverstock - Robson 2,783 units	64,350	(2,572)		61,778
Laverstock - Miles 30 units	694	(28)		666
Laverstock - Williams 76 units	1,757	(70)		1,687
Laverstock - Church Hall 200.37 units	6,798	(406)	(6,392)	-
	<u>85,219</u>	<u>(3,334)</u>	<u>(6,392)</u>	<u>75,493</u>
<b>Restricted non investment funds</b>				
	OB 1.1.25	Income	Expenditure	CB 31.12.25
St Andrew's Church / village hall	6,392	-	(3,103)	3,290
Acts for Others Fund	2,439	-	(276)	2,163
Sudan Partners Together Fund - CAF account	166	200	(200)	166
Reordering&Annexe Fund - CAF account	11,505	10,337	(17,397)	4,445
Mini Marks - CAF account	471	-	-	471
Tearfund	0	1,000	-	1,000
Church on the green Fund	812	1,210	(629)	1,393
CMS Lent fund - CAF account	20	-	-	20
Organ Repair fund	0	6,518	-	6,518
Ark Project fund	761	-	(761)	-
Renewable Energy Fund	542	492	(49)	985
St Mark's notice board fund	178	-	-	178
Cross bar café	0	-	-	-
Rector and Churchwardens Fabric 634042002D	13,398	606	-	14,004
St Andrew's PCC Fund 634042001D - Flower Fund	68	-	-	68
St Andrew's PCC Fund 634042001D - Alpha Courses	250	-	-	250
St Andrew's PCC Fund 634042001D - Open the Book Fund	255	-	-	255
St Andrew's PCC Fund 634042001D - War Memorial Fund	407	-	-	407
	<u>37,664</u>	<u>20,363</u>	<u>(22,415)</u>	<u>35,612</u>
Less movement of restricted Church hall to non investment church	(6,392)		6,392	
<b>Total restricted funds</b>	<u>116,491</u>	<u>17,029</u>	<u>(22,415)</u>	<u>111,105</u>
6 (b) St Andrew's Reserve Fund 1,757 units	<u>40,627</u>	<u>(1,625)</u>		<u>39,002</u>

Note - Laverstock - Church Hall investment fund was closed and transferred to St Andrew's Church / Village Hall

**PAROCHIAL CHURCH COUNCIL OF SALISBURY ST MARK AND LAVERSTOCK ST ANDREW**

**Notes to the Financial Statements for the year ended 31 December 2025**

**6 c) Funds excluding restricted Investment Funds**

	Unrestricted Fund	Restricted Fund	Reserve Fund	2025 Total	2024 Total
	£	£	£	£	£
General fund - CAF account	33,836			33,836	34,021
St Andrew's boiler fund - Lloyds Bank - PCC		-		-	(2,755)
Acts for Others Fund		2,163		2,163	2,045
Sudan Partners Together Fund - CAF account		166		166	166
Reordering&Annexe Fund - CAF account		4,445		4,445	18,442
Mini Marks - CAF account		471		471	471
Church on the green Fund		1,393		1,393	1,248
CMS Lent fund - CAF account		20		20	20
Organ Repair fund		6,518		6,518	0
St Andrew's Church / village hall		3,290		3,290	
Ark Project - CAF account		-		-	761
Renewable Energy Fund		985		985	1,084
St Mark's notice board fund - CAF account		178		178	178
Cross bar café - CAF account		-		-	(175)
Bank current account - RBS - PCC	16,905			16,905	20,081
Discretionary Fund	(0)			(0)	(0)
Petty Cash	13			13	13
Tearfund - CAF account		1,000		1,000	-
Bank current account - Lloyds Bank - PCC	20,513			20,513	18,543
Rector and Churchwardens Fabric 634042002D		14,004		14,004	13,398
St Andrew's PCC Fund 634042001D - General	53,505			53,505	50,056
St Andrew's PCC Fund 634042001D - Flower Fund		68		68	68
St Andrew's PCC Fund 634042001D - Alpha Courses		250		250	250
St Andrew's PCC Fund 634042001D - Open the Book Fund		255		255	255
St Andrew's PCC Fund 634042001D - War Memorial Fund		407		407	407
	124,772	35,612	-	160,384	158,577
Sundry debtor -see note 5 (c)	18,084			18,084	16,195
Sundry creditors - see note 5 (d)	(18,439)			(18,439)	(15,120)
	124,417	35,612	-	160,029	159,652
				9,807	0

**6 (d) Restricted Investment Funds**

St Andrew's Capital Works Fund 634042003S		7,124		7,124	7,215
C Everard 634042001F		154		154	151
St Andrew's PCC Reserve Fund 634042001S			39,002	39,002	40,627
C Everard Charity 634042002S		1,132		1,132	1,179
Laverstock - Bowyear 134001375S		2,952		2,952	3,075
Laverstock - Robson 134001723S		61,778		61,778	64,350
Laverstock - Miles 134001843S		666		666	694
Laverstock - Williams 134001844S		1,687		1,687	1,757
Laverstock - Church Hall 134001997S		-		-	6,798
	-	75,493	39,002	114,496	125,846

**6 e Total Funds**

	124,417	111,105	39,002	274,524	285,498
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**PAROCHIAL CHURCH COUNCIL OF SALISBURY ST MARK AND LAVERSTOCK ST ANDREW**

**Notes to the Financial Statements for the year ended 31 December 2025**

The Re-Ordering Fund was set up in 2009 to hold donations for improvement works to the interior design and fabric of the Church. With Phase 1 & 2 of this complete any remaining funds will be allocated to the annexe redevelopment

A fund to support work in the Sudan (Sudan Partners Together Fund) was set up during 2011

Note, for the sake of presentation the Financial statements are rounded to the nearest pound and thus contain small rounding differences.