

Charity registration number 1130133

ST FRANCIS CHURCH
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

ST FRANCIS CHURCH

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Reverend Canon Jean de Garis, Vicar and PCC Chairman	
Charity number	1130133	
Principal address	The Parish Office St Francis Church Beatrice Road Salisbury, SP1 3PN	
Independent examiner	Moore (South) LLP Chartered Accountants 33 The Clarendon Centre Salisbury Business Park Dairy Meadow Lane Salisbury SP1 2TJ	
PCC membership		
Incumbent	Reverend Canon Jean de Garis	Chair of the PCC (from May 2019)
Assistant Curate	Reverend Mary Terry	(from July 2021)
Assistant Curate	Reverend Joe Stone	(from July 2023)
Churchwardens	Chris Taylor Tom Wilkins	(from September 2020) (from September 2020)
Officers	Jane Franchi Mark Venables	Secretary (from September 2020) Treasurer (from April 2019)
Deanery Synod Representatives	Sally Reed	elected April 2023
	Danni Malone	elected April 2023 (resigned Oct 2023)
	Jean Filtness	elected April 2023
Elected Members	Brian Webb Keith Leslie Lucy Barrett-Mead Sarah Alford Elizabeth Liversage Mark Venables Pete Coggan-Lennox Becca Inglis Sarah McNicol Sherwin Polius	elected April 2021 for 3 years elected April 2021 for 3 years elected April 2021 for 3 years elected April 2022 for 3 years elected April 2022 for 3 years elected April 2022 for 3 years elected April 2023 (resigned Oct 2023) elected April 2023 for 3 years elected April 2023 for 3 years elected April 2023 for 3 years
Ex-Officio Members	Rev Sarah Wood-Roe William Burditt Sophie Burditt	Priest at St Lawrence (moved August 2023) Hope Pioneer Church (moved June 2023) Hope Pioneer Church (moved June 2023)

ST FRANCIS CHURCH

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ST FRANCIS CHURCH

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their annual report and financial statements for the year ended 31 December 2024.

Church Details

St Francis Church is an Anglican Church in the Diocese of Salisbury. The church building is situated in the northern part of the city, at the junction of Castle Road and Beatrice Road.

Correspondence to the Church, the PCC or its officers can be addressed to:

The Parish Office
St Francis Church
Beatrice Road
Salisbury, SP1 3PN

Structure and Management

The PCC is a corporate body established by the Church of England and operates under the Parochial Church Council Powers Measure. The PCC registered with the Charity Commission during 2009; our Registration Number is 1130133. The appointment of members of the PCC is governed by and set out in the Church Representation Rules.

Churchwardens at St Francis are normally elected for a three-year term of office. They can attend training days to make them aware of the responsibilities that they have as Churchwardens, and that the PCC has overall. When necessary and appropriate, individual members of the PCC attend courses to learn about specific issues and to report back to the PCC.

The PCC meets regularly on alternate months; in the intervening months a Standing Committee meets. The Standing Committee comprises the PCC Chair, Treasurer, Operations Manager, and both Churchwardens – one of whom is Vice-Chair. Reports are received by the PCC from Deanery and General Synods, our link missionaries, and PCC Committees. The PCC has appointed sub-committees and task forces for special responsibilities and tasks, as follows:

	<i>Responsibilities</i>
Building & Grounds Committee	To deal with issues relating to the fabric of the church building and grounds
Mission Committee	To monitor and review all our mission work, and to advise on annual giving
Safeguarding Team	To report any safeguarding matters arising since the last PCC meeting
Hope Church	Report on the Pioneer Church (at Old Sarum) at every PCC meeting

Other taskforces are formed as and when they are needed for special events and for the appointment of staff.

ST FRANCIS CHURCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

PCC membership

The following people served on the Parochial Church Council (PCC) during 2023 and consequently formed the Board of Trustees of the PCC during the period:

Incumbent	Reverend Canon Jean de Garis	Chair of the PCC (<i>from May 2019</i>)
Assistant Minister	Reverend Mary Terry	(<i>from July 2021</i>)
Assistant Curate	Reverend Joe Stone	(<i>from July 2023</i>)
Pioneer Priest	Rev Suzie Allen	St Lawrence & Hope Church (<i>from April 2024</i>)
Churchwardens	Chris Taylor	(<i>from September 2020</i>)
	Tom Wilkins	(<i>from September 2020</i>)
Officers	Jane Franchi	Secretary (<i>from September 2020</i>)
	Mark Venables	Treasurer (<i>from April 2019</i>)
Deanery	Synod Jean Filtness	<i>elected April 2023</i>
Representatives	Sally Reed	<i>elected April 2023</i>
	Keith Leslie	<i>elected April 2024</i>
Elected Members	Sarah Alford	<i>elected April 2022 for 3 years</i>
	Elizabeth Liversage	<i>elected April 2022 for 3 years</i>
	Mark Venables	<i>elected April 2022 for 3 years</i>
	Becca Inglis	<i>elected April 2022 for 3 years</i>
	Sarah McNicol	<i>elected April 2023 for 3 years</i>
	Sherwin Polius	<i>elected April 2023 for 3 years</i>
	Sara Ferguson	<i>elected April 2024 for 3 years</i>
	Phil George	<i>elected April 2024 for 3 years</i>
	David Storey	<i>elected April 2024 for 3 years</i>
	Brian Webb	<i>elected April 2024 for 3 years</i>

Aim and purpose

The Parochial Church Council (PCC) of St Francis Church is responsible for co-operating with the Vicar, in promoting the whole mission of the church, pastoral, evangelistic, social and ecumenical, in the ecclesiastical parish. It is also responsible for overseeing ministry and mission on the Old Sarum and Longhedge estates especially through Hope Church. This missional Community was lay led under licence from the Bishop of Salisbury. In 2020 it was launched as a church plant from St Francis, meeting at Old Sarum Community Centre, offering regular Sunday worship in addition to the previous missional activities. The PCC carries responsibility for the maintenance of the Parish Church and the adjacent Church Hall and Youth Lounge. The PCC is drawn from members of both St Francis Church and Hope Church, and some members regularly worship at both venues. The primary leadership for Hope Church has been exercised by Rev Suzie Allen since her licencing in April 2024.

Objectives and activities

The primary objective of the PCC is the proclamation of the Gospel of our Lord Jesus Christ according to the doctrine and practices of the Church of England. St Francis PCC tries to achieve this by co-operating with and supporting our Vicar in promoting the mission of the church to the whole parish.

The Standing Committee (which sets the agenda for meetings of the PCC) seeks to keep a healthy balance in the agenda of meetings to include practical items (including finance, fabric and staffing) with pastoral and evangelistic and developmental priorities (including outreach, children and youth, discipleship, worship and serving our community).

ST FRANCIS CHURCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Achievements and performance

Identity

We have continued to express our life as a church through the strapline "**Life with God.**" As a fellowship of believers, we do not "go to Church" so much as remember that **we are the Church** and that we aim to share every part of our lives as fully as we can with God. Every activity in our church is intended to achieve one or more of our 3 "E" objectives to:

Encounter	(meet with God)
Equip	(train and form us in the likeness of Jesus)
Engage	(understand and serve the world more effectively in the power of the Spirit)

Benefice Connections

Throughout 2024 we have continued to grow as a **united benefice** of three Churches: St Francis, St Lawrence and Hope Church. These three expressions of being church are not in conflict or competition, rather they offer different ways and styles for diverse people to be in vibrant communities of faith. Our three Churches have become much more interdependent, especially in sharing clergy for services each month at St Lawrence. St Lawrence is a separate parish with its own PCC and so publishes its own accounts and is not reported further here.

Clergy and Staff Changes

April 2024 Rev Suzie Allen was appointed into a new role of **Pioneer Priest** overseeing both St Lawrence and Hope Church. It has been a great joy to welcome her and her leadership gifts into these two worshipping communities. Rev Joe Stone was ordained **Priest** and has subsequently led services of Holy Communion across the benefice. Joe also leads a new monthly "Men behaving Dadly" Saturday morning breakfast and activity time for dads and their children.

Rev Mary Terry has continued to lead and preach in all three churches across the benefice through the year. Having completed her training curacy in 2024, she is now has the role of **Assistant Minister**. Her pastoral ministry has been especially valued including the **Bereavement Journey** course run several times each year delivered by a team she has assembled. Many people have benefitted from having a safe space to explore and process their grieving.

In February 2024 Emily Stone began working as our new **Children & Families Pastor**. Emily has brought enormous energy and compassion to the role. She has extended the number of Sundays when there are children's groups and she has offered new holiday drop-in provision at St Francis. At the end of 2024 we were delighted to appoint Cat Evans to the role of **Worship Pastor** at St Francis which had been vacant for 2 years. She is responsible for the delivery of our 11 am band-led worship and for growing and resourcing our "music in worship community".

We are so glad for the enthusiasm, faith and skills of our other staff members. Jane Franchi is our **Operations Manager**. She also oversees communications, PCC policies and supports our HR. Sophie Stokes has continued her excellent work as our part-time **Youth Pastor**. She has increased her hours by 2 hours per week to include some local schools' ministry. Since May 2023 Hope Church has been ably supported in administration and communication by Priscilla Venables as **Hope Church Co-ordinator**. Priscilla has made an excellent contribution to Hope Church comms across different media and well as a range of administrative roles. Priscilla is retiring in March 2025. We thank Priscilla for the creative and outstanding administrative skills she has offered. Charlie Davies our church **Caretaker** has continued to serve faithfully whilst outside bookings have increased his workload in moving furniture and cleaning in 2024. Alan Goldie, who administers **External Bookings**, also shares caretaking part time. We thank God for the joyful ministries of Jo Inman (LLM) and Sophie Ferguson (St Francis Church Ordinand serving at St Lawrence to be ordained June 2025).

The Clergy and Staff Team meet every week for prayers and sharing current activities and future initiatives in ministry. St Francis has a culture of working collaboratively in the daily running of practical ministry and engaging with policies together. Through 2024 and into 2025 the Staff Team is discerning how the PCC **Mission Action Plan** might best be imagined, agreed and implemented coherently and sustainably under God.

We thank the vast number of volunteers who serve God and his people regularly through leading in so many ways. We have teams who lead worship and preach, including the organist and choir, those who read the Bible and lead intercessions, pray for others, offer welcome, serve refreshments, lead groups to serve infants, children and young people, arrange flowers, care for the finances, and fabric of the building and grounds. Our churches simply could not run without the generous and dedicated commitment of the host of volunteers.

ST FRANCIS CHURCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Safeguarding

Safeguarding is a vital part of our caring for people well: it is an expression of the Gospel. Many people are especially concerned of the need to address this at present time because of past National Church failures. In our benefice we have three **Parish Safeguarding Officers** (PSOs) – one in each church community. We thank **Hannah Wilkins** and **Jean Filtness** for their commitment in this role. Jean Filtness has been especially helpful in re-writing our Safeguarding Policies to ensure they are compliant with current good practice. We convene meetings three times a year with Clergy, Verifiers, Children and Youth Pastors and PSOs to ensure best practice is maintained. We have an annual Safeguarding Sunday which includes basic signposting and training for every church member. We have “safer recruitment” practices, including taking up two references and DBS when appropriate. We currently have well over 100 church members who serve children and vulnerable adults who have been DBS checked. We ensure all have been appropriately trained to the correct level and that their training is up to date. We thank the safeguarding team for their vigilance and care.

Nationally, and in Salisbury Diocese, there is an online **Safeguarding Dashboard** which helps to track the policies and procedures of every Anglican Church. St Francis, Hope Church and St Lawrence are all currently 94% compliant. We hope that by mid-May 2025 we will become 100% compliant.

We must never be complacent about Safeguarding. Unequal power dynamics can easily lead to problems in any human organisation, including churches. We believe and teach that Safeguarding is everyone's responsibility.

ST FRANCIS CHURCH

St Francis Church offers a varied pattern of Sunday worship. These include:

9.30 am Holy Communion and **11 am** Informal Worship (with families and youth groups in term time). Each month on Sunday evenings at **7 pm** we have a Bible Focus, Encounter and an Iona Evening Communion. Our range of worship experiences includes a small choir, worship bands, formal liturgy and all-age interactive worship.

Often for the teaching component of worship, age-appropriate groups are formed for some service. The church is blessed with having several excellent, different, venues on site for small-group discipleship.

The **Sunday Teaching Programme** in 2024 included: **Making Jesus known here and now** exploring the Diocesan Vision over the first three months of the year. In April we explored the **Fruit of the Spirit** and we held our APCM on a Sunday morning in a joint service. From May to July we offered a 14 week series on our what it means to be a human being made in God's Image: **Body, Soul (mind, heart, will) Spirit**. The remainder of the year covered teaching on **Prayer, Joshua 1–5**, our annual **Missions' Sunday** “carousel” services, and an exploration of different aspects of our **Confidence** in the Gospel of Jesus and our vocation to help shape and bless the world. **Advent** and **Christmas** helped us prepare to encounter Jesus.

St Francis connects with a large number of **children and young people** each week. This is through a combination of the Sunday programmes and mid-week activities. Thursday “Teddy Bears” serves a large number of local families with young children. St Francis is a safe place to meet, connect with other local families, and enable children to enjoy socialising and playing together. Sadly our **Church Camp** was a weekend with exceptionally stormy weather and it needed to be abandoned. However just under 40 camped for a joyful **New Wine** again at Shepton Mallet in August.

Our **Youth Ministry** includes a Friday night club with 2 sessions (school years 6–9 and 10–13). There is Sunday provision for older and younger youth during services, and a Sunday evening discipleship group each week which includes fun games and eating together. Exciting and creative **excursions** were organised through the year and enjoyed by youth people. Assembling enthusiastic and committed teams of volunteers continues to be crucial in all these activities.

In addition to services in our church buildings, clergy and LPAs take Holy Communion to house-bound members and lead worship every month in five residential homes within our parish. We take assemblies regularly in three local schools and offer support in a variety of ways.

In the Autumn of 2024, the eight-week **Sanctuary Course** supporting good mental health from churches was a valuable resource for those living with mental health challenges, those who care for them and for other interested church members. The was attended by up to 20 church members from across the benefice.

ST FRANCIS CHURCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

In 2024 we had 235 people on our **Church Electoral Roll** (an annual increase of 25). The **Average Church Attendance** (ACA) through 2024 slightly increased from 160 to 176 adults each Sunday for the 9.30 and 11.00 services combined. Including children the ACA through 2024 was 229. This numbers increase greatly for main Christian Festivals. Through the summer holidays the additional **Worship on the Green** was popular for families with young children. New church members have come through a combination of moving to the area and wanting to find a new church, some moving to St Francis from other churches, and a small number of people coming to faith and joining us. Though around 176 adults attend most Sundays, through the course of a month, that might well be 250 different people, as a significant number attend only once or twice a month. Those who are new to the Church are invited to a **Welcome Lunch** held each term.

In many ways the life blood of the church is expressed in the 15 mid-week **Life Groups**. These are typically run every fortnight in a church member's home with 8 – 12 members in each. Life Groups are invaluable for growing as disciples of Jesus and caring for one another. There are currently around 140 adults in these groups. Life Group Leaders are invited to a gathering each term to be encouraged and share training resources to help their groups to flourish.

The **Church buildings and Grounds** are extremely well used at all times. An excellent and committed small team keep them in an excellent state of repair as our 2024 **Quinquennial Survey** reported. Our buildings are used not only by the church but in supporting our wider community in a wide variety of ways. **External users** include children's academic support groups. We offer space and a "home" for many community groups such as U3A, a Community Choir, Rainbows, Brownies and Guides, as well as charities and other churches. We also sponsor the **Ladybirds Preschool** in the hall.

MISSION ACTION PLAN

In the first meeting of the new PCC following the APCM in April 2024, members were invited to consider in groups what they considered the top priorities for the church at this time. Following this, the PCC invited a small working group (Jean Filtness, Jane Franchi and Phil George) to lead the PCC and whole Church through a process of identifying our shared, agreed, realistic goals within a 1–3 year time frame. To this end, every Church group, every outside church user, and every church member was invited to answer some simple but important questions.

The vast amount of data from these many responses was then analysed and synthesised by the working group and offered for fresh consideration to the PCC and the Staff Team. We will take this work forward into 2025 to prioritize our Mission and Ministry strategy and focus our activities. We believe that, under God, if we chose to align ourselves well with what we believe God is calling us into, we will see greater fruitfulness in the years ahead. We thank the members of the MAP Group for their huge commitment of time and wisdom in this demanding process.

HOPE CHURCH

The most significant change in the life of Hope Church in 2024 was the joyful arrival of **Rev Suzie Allen** as the **Pioneer Priest** leading Hope Church. + Andrew licensed Suzie in April 2024. Suzie has brought energy, wisdom and experience to this newly created post.

The **Navigation Group** (comprising Jean Filtness, April Hall, Tom Rendall, Joy Wilkinson and Priscilla Venables) met each month in 2024 with the Pioneer Priest and Vicar. The NG has continued to offer leadership in overseeing the liturgical, pastoral and missional leadership to Hope Church and the estates they serve at Old Sarum and Longhedge. This has been very demanding but also fruitful. We thank the Navigation Group for their continued dedication and faithfulness to serve Hope Church. An aim for 2025 is to increase the number and diversity of NG members from Hope.

As Suzie is jointly serving Hope Church and St Lawrence Parish, time has been needed to discern the best way of managing quite complicated, diverse rotas that are sometimes competing. In 2024 it has often been a challenge to find people for rotas. There have been some helpful changes through 2024 that make best use of Suzie's gifts whilst allowing her to connect with as wide a range of church members at both churches as possible. Services at Hope have the new pattern through **Sundays of the month**:

1st : All Age / 2nd : Messy Church / 3rd : Communion & Children's Groups / 4th : Bible Brunch

ST FRANCIS CHURCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

This has worked well. It has been helpful to find a new sustainable rhythm of worship. Leading and preaching when Suzie is at St Lawrence, has been very ably led by others, especially Joy Wilkinson. The teaching themes have included "Why do Christians ..?" to re-establish some of core values in Hope Church. Suzie has also re-cast how the services of **Holy Communion** are led and administered in a an all-age appropriate way.

Other changes in 2024 included the **Old Sarum Community Centre** (where the Church meets) is now overseen by different body of **Trustees**. It has taken time and care to build up the new relationships of trust and to discover the best ways of working together with them. Priscilla and members of the Navigation Group have been proactive in fostering a good working relationship with them as new Terms and Conditions for the use of the premises were issued. A new Hope **Safeguarding** policy was introduced, and **Food Hygiene** training was taken by church members. New **Volunteer Guidelines** and **Codes of Conduct** have been adopted. New **Fire Evacuation** procedures have been appropriately risk assessed and practiced. Following a review, some changes were made over which charities and agencies are supported by Hope Church members' regular giving. The Navigation Group approved the purchase of additional **AV equipment** for the growing worship group. Through 2024 Hope Youth has continued to develop. There is a monthly men's Games evening in the Beatrice Room. The Hope music group rehearses and leads worship regularly.

THE FUTURE

We look forward with confidence to what the journey ahead will look like with each other and with God. There are challenges, especially in the encouraging every church member into offering their time and talents when many are already very busy or stretched in their demanding roles at work or homes. Yet, very many Christians across the benefice continue to give of their resources and of themselves sacrificially. We continue to agree with the apostle Paul when he wrote in Ephesians 3.20 that God "is able to do immeasurably more than all we ask or imagine, according to his power that is at work within us."

Financial review

Our accounts for the year are subject to Independent Examination; The PCC's Independent Examiners are Moore Stephens (South) LLP

Reserves policy

The PCC considers that it should maintain sufficient reserves to cover half of a year's expected general expenditure, which would be about £88,500. The reserves stood at £73,284 at the end of 2023, which is below this level. As sufficient surplus has been generated in the current year, £26,716 has been transferred from the general fund to reserves, to make the new total £100,000, which should be adequate for the medium term going forwards.

On behalf of St Francis PCC:



Reverend Canon Jean de Garis, Vicar and PCC Chairman
Trustee

Date: 11th May 2025

ST FRANCIS CHURCH

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

ST FRANCIS CHURCH

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ST FRANCIS CHURCH

I report to the trustees on the accounts of the PCC of St Francis Church, Salisbury (charity number 1130133) for the year ended 31 December 2024, which comprise Statement of Financial Activities of all funds, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act). The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

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

Independent examiner's statement

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

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 January 2019 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2019.

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the 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.



Robert Macdonald FCCA
Moore (South) LLP

33 The Clarendon Centre
Salisbury Business Park
Dairy Meadow Lane
Salisbury
Wiltshire
SP1 2TJ

Dated: 6 June 2025

ST FRANCIS CHURCH

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
Income and endowments from:							
Donations and legacies	2	302,210	500	302,710	241,239	800	242,039
Charitable activities	3	42,118	-	42,118	32,957	-	32,957
Investments	4	3,183	-	3,183	1,870	-	1,870
Other income	5	8,058	-	8,058	3,084	-	3,084
Total income		355,569	500	356,069	279,150	800	279,950
Expenditure on:							
Charitable activities	6	260,594	1,018	261,612	246,852	-	246,852
Other expenditure	9	-	412	412	-	1,340	1,340
Total expenditure		260,594	1,430	262,024	246,852	1,340	248,192
Net income/(expenditure)		94,975	(930)	94,045	32,298	(540)	31,758
Transfers between funds		(1,011)	1,011	-	(18,000)	18,000	-
Net movement in funds		93,964	81	94,045	14,298	17,460	31,758
Reconciliation of funds:							
Fund balances at 1 January 2024		86,629	6,551	93,180	72,331	(10,909)	61,422
Fund balances at 31 December 2024		180,593	6,632	187,225	86,629	6,551	93,180

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

ST FRANCIS CHURCH

BALANCE SHEET

AS AT 31 DECEMBER 2024

	Notes	2024 £	£	2023 £	£
Current assets					
Debtors	11	49,879		12,035	
Cash at bank and in hand		139,603		124,080	
		<u>189,482</u>		<u>136,115</u>	
Creditors: amounts falling due within one year	13	(2,257)		(42,935)	
Net current assets			<u>187,225</u>		<u>93,180</u>
The funds of the charity					
Restricted income funds	15		6,632		6,551
Unrestricted funds	16		180,593		86,629
			<u>187,225</u>		<u>93,180</u>

The financial statements were approved by the trustees on 11.05.2025.



Trustee

ST FRANCIS CHURCH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

Charity information

St Francis Church is an Anglican Church in the Diocese of Salisbury. The church building is situated in the northern part of the city, at the junction of Castle Road and Beatrice Road.

Correspondence to the Church, the PCC or its officers can be addressed to The Parish Office, St Francis Church, Beatrice Road, Salisbury, SP1 3PN.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds include funds which the trustees are free to use for any purpose in furtherance of the charitable objectives of the PCC. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

The General Fund is an unrestricted fund, and most other funds are designated funds, with the exception of restricted funds set up in 2018 for funds raised for the forthcoming roof repair and a fund for amounts raised to support the Soul Survivor event attendance for our young people.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

ST FRANCIS CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

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

Donations are recognised when the PCC has been notified in writing of both the amount and the settlement date.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the PCC, which is normally on notification of interest paid or payable by the bank involved.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accrual basis. All expenses are allocated or apportioned to the applicable expenditure headings.

Grants payable to third parties are within the charitable objectives. Where unconditional grants are offered, this is accrued as soon as the recipient is notified of the grant, as this gives rise to a reasonable expectation that the recipient will receive the grants.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	4 to 10 years straight line
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

ST FRANCIS CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

Interest free loans

Interest free loans were generously provided by a number of households in the congregation to assist with cashflow management for the annexe building and roof repair project.

Interest free loans have not been discounted as this is not required for Public Benefit Entities under FRS102.

1.9 Taxation

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

1.10 Employee benefits

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The charity operates a defined benefit plan for the benefit of its employees. The pension scheme is a multi-employer scheme with no underlying assets to assign between employers. Consequently, the T pension scheme is treated as a defined contribution scheme for accounting purposes and the contributions are recognised in the period to which they relate.

ST FRANCIS CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

2 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	271,983	500	272,483	241,139	800	241,939
Other	30,227	-	30,227	100	-	100
	<u>302,210</u>	<u>500</u>	<u>302,710</u>	<u>241,239</u>	<u>800</u>	<u>242,039</u>

3 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Sale of goods and services including lettings	<u>42,118</u>	<u>32,957</u>

4 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	<u>3,183</u>	<u>1,870</u>

5 Other income

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Other income	<u>8,058</u>	<u>3,084</u>

ST FRANCIS CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

6 Expenditure on charitable activities

	Charitable Giving	Activities directly related to church work	Church Hall	Church management and administration	Total
	2024 £	2024 £	2024 £	2024 £	2024 £
Direct costs					
Staff costs	-	58,067	19,756	-	77,823
Charitable Giving	23,950	-	-	-	23,950
Church Hall Expenditure	-	-	11,778	-	11,778
Heat, Light & Water	-	17,480	-	-	17,480
Repairs & Maintenance	-	9,754	-	-	9,754
Vicar's & Curate's expenses	-	3,946	-	-	3,946
Link Magazine / Printing	-	4,230	-	-	4,230
Teddy Bears rent & expenses	-	394	-	-	394
Insurances	-	3,647	-	-	3,647
Parish Share	-	84,446	-	-	84,446
Hope Church Expenses	-	12,685	-	-	12,685
Youth Work	-	5,095	-	-	5,095
Outreach - events	-	646	-	-	646
Upkeep of Services	-	3,583	-	-	3,583
Donations	-	1,018	-	-	1,018
Other charitable expenditure	-	57	-	-	57
	23,950	205,048	31,534	-	260,532
Share of support and governance costs (see note)					
Support	-	-	-	1,080	1,080
	23,950	205,048	31,534	1,080	261,612
Analysis by fund					
Unrestricted funds	23,950	204,030	31,534	1,080	260,594
Restricted funds	-	1,018	-	-	1,018
	23,950	205,048	31,534	1,080	261,612

ST FRANCIS CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

6 Expenditure on charitable activities

(Continued)

Previous year:	Charitable Giving	Activities directly related to church work	Church Hall	Heading #ac988	Total
	2023	2023	2023	2023	2023
	£	£	£	£	£
Direct costs					
Staff costs	-	51,479	18,549	-	70,028
Charitable Giving	21,651	-	-	-	21,651
Church Hall Expenditure	-	-	17,129	-	17,129
Heat, Light & Water	-	13,399	-	-	13,399
Repairs & Maintenance	-	11,355	-	-	11,355
Vicar's & Curate's expenses	-	5,702	-	-	5,702
Worship Leader	-	3,442	-	-	3,442
Link Magazine / Printing	-	2,259	-	-	2,259
Teddy Bears rent & expenses	-	215	-	-	215
Insurances	-	3,557	-	-	3,557
Parish Share	-	81,198	-	-	81,198
Old Sarum Expenses	-	9,701	-	-	9,701
Youth Work	-	3,664	-	-	3,664
Outreach - events	-	219	-	-	219
Upkeep of Services	-	2,313	-	-	2,313
	21,651	188,503	35,678	-	245,832
Share of support and governance costs (see note)					
Support	-	-	-	1,020	1,020
	21,651	188,503	35,678	1,020	246,852
Analysis by fund					
Unrestricted funds	21,651	188,503	35,678	1,020	246,852

7 Trustees

The treasurers wife has been employed as Hope Church Co-ordinator during the year. The appointment was made under normal conditions and the employee is paid within the normal pay scale for the role, they receive no special treatment as a result of their relationship with key management.

8 Employees

The average monthly number of employees during the year was:

2024 Number	2023 Number
6	5

ST FRANCIS CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

8 Employees (Continued)

Employment costs	2024 £	2023 £
Wages and salaries	77,823	70,028

There were no employees whose annual remuneration was more than £60,000.

9 Other expenditure

	Restricted funds 2024 £	Restricted funds 2023 £
Financing costs	412	1,340

10 Taxation

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

11 Debtors

Amounts falling due within one year:	2024 £	2023 £
Other debtors	37,890	12,035
Prepayments and accrued income	11,989	-
	49,879	12,035

The Other debtors balance relates to amounts outstanding in relation to the Gift aid reclaim.

12 Loans and overdrafts

	2024 £	2023 £
Other loans	-	40,054
Payable within one year	-	40,054

In 2019 a £50,000 loan was provided by the Diocese with an interest rate of 0.5% above base rate. The loan was fully repaid in 2024.

An interest free loan was provided to the Church to fund an extension to the building, this was fully repaid in 2024.

ST FRANCIS CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

13 Creditors: amounts falling due within one year

	2024 £	2023 £
Borrowings	-	40,054
Other creditors	2,257	2,881
	<u>2,257</u>	<u>42,935</u>

ST FRANCIS CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

14 Retirement benefit schemes

Defined contribution schemes

St Francis PCC participates in the Pension Builder Scheme section of CWPF for lay staff. CWPF is administered by the Church of England Pensions Board, which holds the CWPF assets separately from those of the Employer and other participating employers.

CWPF has two sections:

1. the Defined Benefits Scheme
2. the Pension Builder Scheme, which has two subsections;
 - a. a deferred annuity section known as Pension Builder Classic, and,
 - b. a cash balance section known as Pension Builder 2014.

Pension Builder Scheme

Both sections of the Pension Builder Scheme are classed as defined benefit schemes.

Pension Builder Classic provides a pension, accumulated from contributions paid and converted into a deferred annuity during employment based on terms set and reviewed by the Church of England Pensions Board from time to time. Discretionary increases may also be added, depending on investment returns and other factors.

Pension Builder 2014 is a cash balance scheme that provides a lump sum which members use to provide benefits at retirement. Pension contributions are recorded in an account for each member. Discretionary bonuses may be added before retirement, depending on investment returns and other factors. The account, plus any bonuses declared is payable, unreduced, from age 65.

There is no sub-division of assets between employers in each section of the Pension Builder Scheme.

The scheme is considered to be a multi-employer scheme as described in Section 28 of FRS 102. This is because it is not possible to attribute the Pension Builder Scheme's assets and liabilities to specific employers and means that contributions are accounted for as if the Scheme were a defined contribution scheme. The pensions costs charged to the SoFA in the year are the contributions payable (2024: £4,159, 2023: £3,412)

A valuation of the Pension Builder Scheme is carried out once every three years. The most recent valuation was carried out as at 31 December 2022.

For the Pension Builder Classic section, the valuation revealed a surplus of £34.8m on the ongoing assumptions used. At the most recent annual review effective 1 January 2025, the Board chose to grant a discretionary bonus of 6.7% to both pensions not yet in payment and pensions in payment in respect of service prior to April 1997; and a bonus on pensions in payment in respect of post April 2006 service so that the pension increase was 2.7% (where usually it would be calculated based on inflation up to 2.5%). This followed improvements in the funding position over 2024. There is no requirement for deficit payments at the current time.

The next valuation is due as at 31 December 2025.

For the Pension Builder 2014 section, the valuation revealed a surplus of £8.5m on the ongoing assumptions used. There is no requirement for deficit payments at the current time.

The legal structure of the scheme is such that if another employer fails, St Francis PCC could become responsible for paying a share of that employer's pension liabilities.

ST FRANCIS CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

15 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	£	£	£	£	£
Discretionary Hardship Fund	7,150	500	(1,018)	-	6,632
Roof repair fund	(599)	-	(412)	1,011	-
	<u>6,551</u>	<u>500</u>	<u>(1,430)</u>	<u>1,011</u>	<u>6,632</u>
Previous year:	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
	£	£	£	£	£
Discretionary Hardship Fund	6,350	800	-	-	7,150
Roof repair fund	(17,259)	-	(1,340)	18,000	(599)
	<u>(10,909)</u>	<u>800</u>	<u>1,340</u>	<u>18,000</u>	<u>6,551</u>

RESTRICTED FUND PURPOSES

Roof repair fund	For the repair of the roof at St Francis Church, Salisbury
Soul Survivor fund	For the costs of the Soul Survivor event for young people
Discretionary Hardship Fund	To support specific hardship requests from within the St Francis and Hope Church community

ST FRANCIS CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	£	£	£	£	£
Staffing Fund	-	2,735	(27,068)	24,333	-
Hope Church Fund	(15,596)	11,553	(13,622)	17,665	-
Fabric Fund	6,775	-	(11,881)	37,254	32,148
Church Extension Fund	948	1,200	-	(2,148)	-
Flower Fund	442	170	(198)	-	414
Teddy Bears Fund	2,345	1,536	(395)	-	3,486
Reserves	73,284	-	-	26,716	100,000
General funds	18,431	338,375	(207,430)	(104,831)	44,545
	<u>86,629</u>	<u>355,569</u>	<u>(260,594)</u>	<u>(1,011)</u>	<u>180,593</u>
Previous year:	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
	£	£	£	£	£
Staffing Fund	-	8,363	(36,098)	27,735	-
Hope Church Fund	(16,405)	10,510	(9,701)	-	(15,596)
Fabric Fund	1,775	-	-	5,000	6,775
Church EXtention Fund	4,148	1,800	-	(5,000)	948
Flower Fund	394	100	(52)	-	442
Teddy Bears Fund	2,808	1,752	(215)	(2,000)	2,345
Reserves	73,284	-	-	-	73,284
General funds	6,327	256,625	(200,786)	(43,735)	18,431
	<u>72,331</u>	<u>279,150</u>	<u>246,852</u>	<u>(18,000)</u>	<u>86,629</u>

ST FRANCIS CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

16 Unrestricted funds

(Continued)

Staffing fund	Previously Children's and Family Worker fund. To support staff posts at the church engaged in work with youth, children or worship
Hope Church (Old Sarum Mission) fund	To support the work at the residential area of Old Sarum, now within the parish boundaries of St Francis.
Fabric fund	For repairs and upkeep of the church site and its buildings
Church Extension fund	For the building of an annex to the church along the Beatrice Road side
Vicarage Repair fund	For repairs and upkeep of the vicarage
Flower fund	For flowers and floristry equipment used at the church site
Teddy Bears fund	For the Teddy Bears parent and child group
Vicar's Computer fund	For repairs to or replacement of the vicar's computer and associated equipment
Reserves	General reserves

17 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 December 2024:			
Current assets/(liabilities)	180,593	6,632	187,225
	<u>180,593</u>	<u>6,632</u>	<u>187,225</u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 December 2023:			
Current assets/(liabilities)	86,629	6,551	93,180
	<u>86,629</u>	<u>6,551</u>	<u>93,180</u>

ST FRANCIS CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

18 Related party transactions

All Trustees give freely of their time and expertise without any form of remuneration or other benefit in cash or kind, and have claimed no expenses.

Any work done by families or associates of Trustees is paid for at market rates against invoices.

Donations were made to the following organisations with links to the following trustees:

£1,200 (2023: £1,200) to Salisbury Street Pastors - Keith Leslie is a trustee

£6,900 (2023: £6,500) to the Bridge Project - Sarah Alford is an employee

Decisions about donations made are proposed by a mission committee and approved by the PCC as a whole.