

SOUTH KENT COMMUNITY CHURCH

England & Wales · Charity number 1059669

Details

Other names	CHRISTIAN COMMUNITY CHURCH [SOUTH KENT], CCC, SKCC, SOUTH KENT COMMUNITY CHURCH
Status	Registered
Legal form	Charitable company
Company number	03269700
Registered	1996-12-10
Register	View on the Charity Commission register

Contact

Address
The Cornerstone Centre
Castle Hill Avenue
Folkestone
Kent
CT20 2QR

Phone 01303251155

Email hello@skcc.info

Website www.skcc.info

Activities

Objects: [1] TO PROMOTE THE CHRISTIAN FAITH IN THE UNITED KINGDOM AND OVERSEAS IN PARTICULAR [BUT WITHOUT PREJUDICE TO THE GENERALITY OF THE FOREGOING THROUGH THE ALDINGTON, HYTHE AND FOLKSTONE CONGREGATIONS TOGETHER WITH SUCH OTHER CONGREGATIONS AS MAY BE ESTABLISHED FROM TIME TO TIME; [2] TO RELIEVE THE AGED, THE POOR AND NEEDY, THE SICK AND THOSE IN CONDITIONS OF HARDSHIP OR DISTRESS; [3] TO ADVANCE EDUCATION; AND [4] TO PROMOTE SUCH OTHER CHARITABLE OBJECTS AS THE TRUSTEES SHALL FROM TIME TO TIME DETERMINE.

Activities: Running a group of churches in and around South Kent. Involving church ministry, evangelism, youth and children's activities. Supporting overseas mission work.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

Geography

- **Area of benefit:** KENT
- Kent

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£374,435	£433,758	-	-
2023-12-31	£353,126	£436,561	-	-
2022-12-31	£294,631	£336,193	-	-
2021-12-31	£377,704	£334,113	-	-
2020-12-31	£330,517	£343,991	-	-

Trustees

Name	Role	Appointed
ANDREW JAMES EARL		
Alison Kay Short		2023-05-02
JOYCE NAOMI RUTH RAWLINGS		2013-11-25
Mark James Lamb		2015-11-24
Michael Anthony Earl		2023-05-02
Nigel John Lewis		2023-05-02
SIMON DAVID HUNNIBAL		
Timothy Richard Burgess		2015-11-24

Accounts

SOUTH KENT COMMUNITY CHURCH

Accounts – 31st December 2024

SOUTH KENT COMMUNITY CHURCH

(A company limited by guarantee and not having a share capital)

Charity number: 1059669
Company number: 3269700

Accounts – 31st December 2024

INDEX

- 1-6. Report of the Trustees and General Information
- 7. Independent Examiner's Report to the Trustees
- 8. Statement of Financial Activities
- 9. Balance Sheet
- 10-17. Notes to the Accounts
- 18. Income and Expenditure Account

SOUTH KENT COMMUNITY CHURCH

**REPORT OF THE TRUSTEES
for the year ended 31st December 2024**

The Trustees are pleased to present their annual report and financial statements of the charitable company for the year ended 31st December 2024 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the charities Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland: FRS 102) issued in October 2019.

Reference and Administration Details

The charity's name is South Kent Community Church.

Charity Registration Number: 1059669

Company Number: 3269700

Registered Office and Principal Address: South Kent Community Church
The Cornerstone Centre
Castle Hill Avenue
Folkestone
CT20 2QR

Company Secretary: Mrs J Rawlings

Directors and Trustees

The Trustees of the charitable company (the charity) are its Directors for the purposes of charity law. The Directors and officers who served during the year and since the year end were as follows:

Mr T Burgess (Chair Buildings Sub Committee)
Mr A Earl (Chair of Trustees)
Mr M Earl
Mr S Griffiths (resigned May 2024)
Mr S Hunnibal
Mr M Lamb
Mr N Lewis
Mrs J Rawlings (Trust Secretary)
Mrs A Short

Objectives and Activities

The main objects of the charity are

- a) To promote the Christian faith within the United Kingdom and overseas;
- b) To relieve the aged, the poor, the needy, the sick and those generally existing in conditions of hardship and distress;
- c) To advance education;
- d) To promote other charitable objects as decided by the directors from time to time.

In planning the activities of the charitable company, the directors have considered the Charity Commission's guidance on public benefit, with particular regard to the specific guidance on charities for the advancement of religion.

The main activity of the charity is the operation of a church in the South Kent area.

REPORT OF THE TRUSTEES
for the year ended 31st December 2024 (Continued)

Achievements and Performance

The Trustees, are also directors of the charity and the terms are used interchangeably in this Report.

A Structure and Organisation

South Kent Community Church (SKCC) is a registered charity with a congregation of approximately 250 people from Folkestone, Hythe, and surrounding villages. It is governed by a board of eight Trustees, responsible for the charity's legal and administrative oversight, and supported by an eight-member leadership team focused on the church's spiritual direction. The two teams work in partnership.

- 1 **Buildings - The Cornerstone Centre**, Castle Hill Avenue, Folkestone, CT20 2QR is the home of South Kent Community Church and is used for Sunday gatherings (adults, youth & children), an office base, community projects and private lettings.
 - 1.1 In 2024, lettings at The Cornerstone Centre continued to increase. Sadly, our regular booking with Porchlight came to an end due to funding limitations. While Trustees are seeking new regular bookings to replace this, they have been encouraged by the venue's growing use for one-off community events, including award ceremonies, choral and orchestral concerts, and wellbeing activities. They hope to build on this momentum in 2025 and further establish The Cornerstone Centre as a valued community hub.
 - 1.2 In 2024, a new hot air heating system and destratification fans were installed at The Cornerstone Centre to improve heat distribution in the main hall - replacing a system that had been in place for over 60 years! The project was overseen by Jon Wilson, Buildings Manager, on behalf of the trustees, and the new system is working well. It is hoped that its improved efficiency will also result in reduced heating costs. The trustees also remain mindful of the necessary repairs to the clock tower and are currently seeking grant funding to help cover the costs. A project plan is underway, with the aim of completing the work during 2025/26.
 - 1.3 In addition to the ongoing day-to-day maintenance and smaller-scale repairs carried out across the building, several larger tasks were completed at The Cornerstone Centre during 2024. These included the hot air heater and destratification fans (as referenced above), temporary remedial work to the clock tower clock face, replacement roofing for the kitchen & toilet in the back hall, and the installation of blinds across all windows in the back hall.
- 2 **Grant-Applications / Legacy Gifts** – No grants were received in 2024. However, a final payment of £10,926.79 was received from a legacy originally gifted in 2021.
- 3 **Employment**
 - 3.1 The charity continues to employ a dedicated team of eight staff members - three full-time and five part-time employees who are committed to faithfully pursuing the vision of South Kent Community Church. Their responsibilities span pastoral care, administration and finance, building management, youth and children's work, and debt support in partnership with Christians Against Poverty.
 - 3.2 The Trustees continue to delegate day-to-day management and decision making to the operational team members (James Coombs, Phil Haines & Joyce Rawlings).
 - 3.3 The Trustees were keen to keep the principle of an annual increase to salaries in their budget for 2024 that matched cpi and as there were no affordability constraints an increase of 4.5% was approved for all employees.
 - 3.4 The Trustees continue to be satisfied with the auto-enrolment pension scheme with People's Pension and made the relevant employer contributions during 2024.

REPORT OF THE TRUSTEES
for the year ended 31st December 2024 (Continued)

4 Risk Management/Policies

- 4.1 The Trustees acknowledge the critical importance of assessing and managing risks associated with the charity's objectives and hold overall responsibility for the risk assessment policy. The Operations Team is tasked with implementing and maintaining systems in accordance with this policy on behalf of the Trust.
- 4.2 The Trustees reviewed and updated the Safeguarding Policy in November 2024 and are grateful for the expert support of Fiona Coombs, the Safeguarding Lead, throughout the process. *MyConcern*, a secure data reporting tool, continues to support the logging of any safeguarding concerns. All employees and volunteers working with children and vulnerable adults follow a safer recruitment process, which includes a DBS check. As part of the review, the Trustees were also pleased to note that safeguarding training had been scheduled for the first quarter of 2025.
- 4.3 The Trustees also annually review the charity's policies on risk management, conflict of interest, volunteer management, complaints handling and paying staff to identify areas of risk and mitigate potential risks. Additionally, they regularly reviewed income and expenditure reports throughout the year to promptly identify and address any financial risks.
- 4.4 Risk assessments continued to be prepared for each activity undertaken.

B Charity objectives and activities during 2024

1. When planning their activities for the year, the Trustees remained mindful of the spirit and letter of the Charity Commissioners' guidance on public benefit, with particular awareness of the guidance relating to charities established for the advancement of religion.
2. Much of the direct implementation of the charity's vision continued in southeast Kent, focusing on both large and small communities across the area. South Kent Community Church (SKCC) remains connected to Churches Together in Folkestone and Hythe, participating in joint gatherings throughout the year, including Easter and Christmas services. SKCC is also part of *Forge*, a network of churches across Kent, London, Hampshire, and Cornwall, which fosters shared relationships and activities. In 2024, *Forge* hosted several events for SKCC leaders and members, including a leaders' retreat and its first summer camp - an event in which SKCC was heavily involved in planning, running, and attending.
3. The Trustees continued to pursue their constitutional duties in respect of investing in Christian workers, outreach initiatives, and wide range of youth and children's activities.
- 3.1 Sunday services were held weekly at The Cornerstone Centre, offering practical, biblical teaching in an informal and relaxed setting. A variety of gifted speakers contributed to the teaching, with sung worship, prayer and community connection forming key parts of the service. The leadership team is mindful when preparing content to ensure it is accessible and meaningful for adults at all stages of faith. The use of PowerPoint presentations often helps to support the teaching.

The first Sunday of each month typically featured an All-Age service where the whole congregation remained together for a shorter, interactive gathering that included songs, drama, games, craft and a short message. On the remaining Sundays, children and youth participated in age-appropriate groups after sung worship, while adults remained in the main hall for teaching and ministry.

In addition, each month, the following took place alongside the adult service: Youth Church (3rd Sunday) for youth in school years 7 – 11; Kidz Church (4th Sunday) for children in school years 1 – 6 both with age appropriate activities; and Family Church (when there was a 5th Sunday), offering parents and children a shared experience through crafts, games, worship and Bible stories.

REPORT OF THE TRUSTEES
for the year ended 31st December 2024 (Continued)

B Charity objectives and activities during 2024 (continued)
3.1 (continued)

Sunday services continued to be live-streamed on Facebook, making them accessible to those unable to attend in person and reaching a wider audience.

Outside of Sunday mornings, Connect Groups - small groups meeting in homes to share life and pray together and Impact Groups - focus groups such as Bible studies and Cells, also continued for both adults and youth. Additionally, 2024 saw the start of a course called 'Emotionally, Healthy, Spirituality', which the leadership team are keen to develop.

Planned outreach activities included a church family picnic in Hythe and 'Be a Blessing Sunday', where the regular Sunday service was replaced by practical acts of kindness in the Folkestone community.

The Trustees are also pleased to report that in 2024, a team of SKCC youth participated in an Amor Europe mission trip to Moldova, helping to build a home for a family serving in a village where poverty is rife – an experience that proved deeply impactful for those who took part.

3.2 The Trustees continued to work closely with the Leadership Team in pursuing the church's vision: to '*demonstrate God's Kingdom in Community – at Home and Away*'. **At Home** involvement was reflected through the following community projects:

- **Options** - A pregnancy crisis service offering free, confidential and unbiased support for unplanned pregnancy, post abortion and pregnancy loss. In 2024, the practitioners saw a small increase in clientele, using The Cornerstone Centre as a base for meeting clients.
- **Little Treasures Parent and Toddler Group** - Meets on Monday mornings during term time at The Cornerstone Centre. Attendance remained strong, with 40+ children per session. The team provides, refreshments, crafts, playtime, singing and opportunities for conversation and connection.
- **Coffee Mornings at The Gate** – Held on the first Friday of the month for all ages, and on the third Friday for parents with young children. These events are well attended and valued by the wider community.
- **Drop In** - Held on Monday and Wednesday afternoons at The Cornerstone Centre, this project offers social interaction and food provision for those experiencing homelessness. Attendance fluctuates, with 20-30 guests typically attending each session. A highlight each year is the Spring 'fish & chips' lunch with an Easter message.
- **The Mill Youth Club** - Runs in the back hall at The Cornerstone Centre on Friday evenings during term time, attracting around 30 local young people. Special events also welcome family members.
- **School Assemblies/Prayer Club** – SKCC's Children's & youth worker, Barney Ridgwell, maintains regular contact with eight local primary schools, delivering assemblies using videos and puppets. The lunchtime prayer club, at one local primary school, remains highly popular, with up to 60 children attending weekly. Barney is frequently invited to take part in other school events throughout the year.
- **Pure Dance** - Now in its second year, this initiative offers affordable, wholesome dance lessons for children while integrating Christian themes to promote character development. The group performed a dance piece at the SKCC Carol Service in 2024.
- **Christians Against Poverty (CAP)** - The Trustees continued to fund CAP Folkestone, led by Angela Burnett. By the end of 2024, CAP had worked with 32 clients (individuals, couples or families). More than 40 people heard the Gospel or were prayed for, and 7 clients became debt-free. Additionally, members of SKCC and the wider community prepared and delivered 36 Christmas hampers containing festive treats for CAP clients.
- **Napier Support Group** – A small team within SKCC provided friendship and support to the growing number of refugees (primarily Iranians) arriving in Folkestone and choosing to worship with us. Strong connections were formed, with many of the men joining weekly Bible studies and participating in team-led activities. Each individual received a rucksack containing basic essentials and a Bible in the refugee's native language. We were also privileged to baptise several of the men who became part of our church family during their stay in Folkestone. Their faith and testimonies were a great blessing.

REPORT OF THE TRUSTEES
for the year ended 31st December 2024 (Continued)

B Charity objectives and activities during 2024 (continued)

3.2 (Continued)

Involvement **Away** - beyond SKCC's immediate remit – whether overseas or elsewhere in the UK – was demonstrated through the following:

- In Romania, through the organisations of Aurora Christian Association and Hospice of Hope.
- In Rwanda, by supporting Tom MacGregor and his work with Azizi Life.
- In Mozambique, through support for Heather Pritchard and her ministry with Kedesh Santuario.
- In Burkina Faso, by supporting a local school in Koden.
- And through financial and prayerful support of the following organisations: Amor Europe, Mission Aviation Fellowship, Folkestone Churches Winter Shelter Project, Rainbow Centre, the Forge network of churches, Kings School of Theology, Canal Ministries, Christians Against Poverty and Scripture Union.

The Trustees believe in the principle of tithing and therefore assigned 10% of income received into the general fund at SKCC to needs beyond the direct running of the charity (namely those listed above in 3.2).

Additionally, SKCC's ongoing relationship with the charity Feed the Hungry created an opportunity for a food packing event to take place at The Cornerstone Centre during the summer. These events are enjoyed by many. The Trustees and Leadership team were also pleased to welcome Tom & Ritah MacGregor with their children and Heather Pritchard, who were both on home assignment over the summer from Rwanda and Mozambique respectively.

The Trustees once again express their sincere thanks to SKCC employees for their tireless commitment throughout the year. They also gratefully acknowledge the many volunteers from SKCC who generously contribute their time, energy, and skills - often sacrificially - to enable the charity to offer such a wide range of activities and community projects. The Trustees recognise that, without this invaluable support, the charity simply could not function.

C Bankers

National Westminster Bank plc, Europa House, 49 Sandgate Road, Folkestone, Kent CT20 1RU.

D Reporting Accountants

A J Carter & Co Limited, Chartered Certified Accountants, 22b High Street, Witney, Oxon, OX28 6RB.

Financial Review

The total income for the year was £374,435 and total expenditure on charitable activities amounted to £433,758. This left a deficit for the year of £59,869 on unrestricted funds and a surplus of £546 on restricted funds. The balance on unrestricted funds at the year-end, net of fixed assets, was £443,247 and restricted funds £34,016.

Reserves

The charity adheres to a robust financial management approach centered on establishing and monitoring reserves. This involves striking a balance between taking calculated risks and prudently safeguarding funds. The Trustees' primary principle is to ensure sufficient reserves are maintained to cover employee salaries and essential expenses at The Cornerstone Centre for up to three months in the event of a severe cash-flow interruption. Beyond immediate needs, reserves are also earmarked for longer-term projects, including restoration efforts at The Cornerstone Centre, and fulfilling the charity's objectives. Following the sale of 11 Twiss Avenue in 2022, the charity's reserves have exceeded immediate requirements. However, Trustees are developing a strategic plan to allocate these surplus reserves towards expanding the charity's mission and objectives in part through restoration projects at The Cornerstone Centre.

REPORT OF THE TRUSTEES
for the year ended 31st December 2024 (Continued)

Investments

The Trustees prioritise safeguarding funds while maximising returns on surplus resources. To achieve this, they opened a 2-year fixed term charity deposit account with Virgin Money in 2023, enabling a higher level of interest on savings whilst also benefitting from government guarantees by diversifying investments across institutions.

Structure Governance and Management**Governing Document**

South Kent Community Church is a company limited by guarantee governed by its Memorandum and Articles of Association, incorporated on 25th October 1996 and amended on 3rd July 2023. It is registered as a charity with the Charity Commission. Members of the charitable company guarantee to contribute amounts not exceeding £1 to the assets of the charitable company in the event of winding up.

Mandatory meetings of the Trustees were held throughout the year to review the charity's activities and evaluate its performance. These were supported by the regular work of the finance and buildings sub-committees.

Appointment of Trustees

The directors keep the composition of the board under review and will seek to appoint additional members from within the church with appropriate skills and expertise should the need arise. Interested parties are given details of the background of the charitable company to make them aware of current activities.

James Coombs and Phil Haines, the two main leaders of the church, receive an open invitation to attend Trust meetings. Their presence supports mutual awareness and shared vision, which is beneficial to all. Voting rights, however, remain solely with the Trustees, who may, at any time, request the two leaders to withdraw in order to discuss a matter in private.

To be appointed a Trustee they must be over 18, recommended by other Trustees and a member of the charity.

According to the Charity's Articles of Association, the Board of Directors holds ultimate responsibility for appointing new Directors. By custom, non-binding advice is sought from the appointed church leadership. The Articles also stipulate that a majority of Directors must receive no income from the charity in any capacity, and the number of Directors must not fall below three. No Trustees received any remuneration from the charity in their role as Trustee.

This report has been prepared in accordance with the special provisions relating to companies subject to the Small Companies Regime within part 15 of the Companies Act 2006.

This Report was approved by the Board on 23rd July 2025

A Earl

Signed on its behalf by:

Chair of Trustees

Folkestone, Kent

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report to the trustees on my examination of the accounts of Christian Community Church (South Kent) (the charitable company) for the year ended 31st December 2024.

Responsibilities and Basis of Report

As the charity's trustees (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination I have followed the directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent Examiner's Statement

Since the charitable company'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.

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:

1. accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

A P Williams FCCA
A J Carter & Co Limited
Chartered Certified Accountants

22b High Street
Witney
Oxon
OX28 6RB

11th August 2025

STATEMENT OF FINANCIAL ACTIVITIES
(including an income and expenditure account)
for the year ended 31st December 2024

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
		£	£	£	£
Income from:					
Donations and grants	3	310,476	38,018	348,494	304,478
Investments	4	3,745	-	3,745	5,728
Other trading activities - Rental income		8,106	-	8,106	7,601
Other income - Sundry income		14,090	-	14,090	35,319
Total incoming resources		<u>336,417</u>	<u>38,018</u>	<u>374,435</u>	<u>353,126</u>
Expenditure on:					
Charitable activities	5	396,286	37,472	433,758	436,561
Total expenditure		<u>396,286</u>	<u>37,472</u>	<u>433,758</u>	<u>436,561</u>
Net income/(expenditure) and net movement in funds for the year		(59,869)	546	(59,323)	(83,435)
Transfer between funds		3,097	(3,097)	-	-
Other recognised gains					
Gains on sale of fixed assets		-	-	-	-
Net movement in funds		<u>(56,772)</u>	<u>(2,551)</u>	<u>(59,323)</u>	<u>(83,435)</u>
Reconciliation of funds					
Total funds brought forward		<u>846,207</u>	<u>36,567</u>	<u>882,774</u>	<u>966,209</u>
Total funds carried forward		<u>£789,435</u>	<u>£34,016</u>	<u>£823,451</u>	<u>£882,774</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

The notes on pages 10 to 18 form part of these financial statements

BALANCE SHEET
as at 31st December 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	11	346,188	361,810
Total fixed assets		<u>346,188</u>	<u>361,810</u>
Current assets			
Debtors	12	16,919	16,158
Investments	13	437,102	468,034
Cash at bank and in hand		32,274	56,749
Total current assets		<u>486,295</u>	<u>540,941</u>
Liabilities			
Creditors falling due within one year	14	9,032	19,977
Net current assets		<u>477,263</u>	<u>520,964</u>
Total assets less current liabilities		<u>823,451</u>	<u>882,774</u>
Creditors: falling due after more than 1 year		-	-
Total net assets	15	<u><u>£823,451</u></u>	<u><u>£882,774</u></u>
The funds of the Charity			
Restricted income funds	16	34,016	36,567
Unrestricted income funds	16	581,936	577,803
Designated income funds	16	207,499	268,404
Total unrestricted funds		<u>789,435</u>	<u>846,207</u>
Total charity funds		<u><u>£823,451</u></u>	<u><u>£882,774</u></u>

For the year ended 31st December 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors Responsibilities

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and

The directors acknowledge their responsibilities for complying with the requirements of the act with respect to the accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the special provisions relating to companies subject to the Small Companies Regime within part 15 of the Companies Act 2006

These accounts were approved by the board of directors and authorised for issue on: 23rd July 2025 and are signed on their behalf by:

A Earl

.....

Director

The notes on pages 10 to 18 form part of these financial statements

NOTES TO THE ACCOUNTS
for the year ended 31st December 2024

1. **Accounting Policies**

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) **Basis of Preparation and Assessment of Going Concern**

The Financial Statements have been prepared in accordance with the Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Standard applicable in the UK and the Republic of Ireland (FRS 102) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Christian Community Church (South Kent) meets the definition of a public benefit entity under FRS 102.

The directors consider that there are no material uncertainties about the charity's ability to continue as a going concern.

b) **Income Recognition Policies**

Items of income are recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds;
- any performance conditions attached to the items of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

For legacies entitlement is taken as the earlier of:

- The date on which the charity is aware that Probate has been granted;
- the estate has been finalised and notification has been made by the Executors to the Trust that a distribution will be made; or
- when a distribution is received from the Estate.

Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the Charity has been notified of the Executors intention to make a distribution. Where legacies have been notified to the Charity, or the Charity is aware of the granting of the probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of a specific performance or provision of other specified service is deferred until the criteria for income recognition are met.

c) **Donated Services and Facilities**

In accordance with the Charities SORP (FRS 102) the general time of volunteers is not recognised in the accounts.

d) **Interest Receivable**

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

NOTES TO THE ACCOUNTS
for the year ended 31st December 2024 (continued)

e) **Fund Accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of the Charity. Designated funds are unrestricted funds of the Charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for the particular areas of the Charity's work or for specific projects being undertaken by the Charity.

f) **Expenditure and Irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on Charitable activities includes the cost of running the activities of South Kent Community Church.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

g) **Tangible Fixed Assets**

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on the straight line basis as follows:

Asset Category	Annual Rate
Equipment	25% per annum
Freehold property	2 % per annum
Freehold land	0% per annum

h) **Debtors**

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

i) **Cash at Bank and in Hand**

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

j) **Creditors and Provisions**

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

k) **Pensions**

The charity operates a defined contribution scheme, the assets of which are held outside the charity. The contributions by the charity in the year are detailed in note 7.

l) **Operating losses**

The charity classifies the lease of the photocopier as an operating base, the title to the equipment remains with the lessor. Rental charges are charged on a straight line basis over the terms of the lease.

NOTES TO THE ACCOUNTS
for the year ended 31st December 2024 (continued)

m) **Grants**

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, and any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

2. **Legal Status of the Charity**

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

3. **Income from donations**

	2024	2023
	£	£
Gifts, donations, legacies and grants	348,494	304,478
	<u>£348,494</u>	<u>£304,478</u>

Of the £348,494 received in 2024 (2023: £304,478) £38,018 was restricted funds (2023: £52,654) and £310,476 (2023: £251,824) unrestricted funds.

The charity benefits greatly from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with FRS 102 and the Charities SORP (FRS 102) the economic contribution of general volunteers is not recognised in the accounts.

4. **Investment income**

All of the Charity investment income arises from money held in deposit accounts at Nat West bank.

5. **Analysis of expenditure on charitable activities**

	Christians		2024	2023
	Against	Church	2024	2023
	Poverty	activity	Total	Total
	£	£	£	£
Expenditure on projects	6,153	136,027	142,180	154,139
Pastoral support	-	142,360	142,360	136,272
Property costs, licences and insurance	-	60,739	60,739	55,204
Office and resources costs	-	8,761	8,761	8,841
Depreciation		15,622	15,622	18,922
Staff and administration support	20,206	38,520	58,726	55,880
Accountancy	-	3,240	3,240	3,130
Professional fees	-	809	809	2,782
Bank charges	-	1,321	1,321	1,391
Total	<u>£26,359</u>	<u>£407,399</u>	<u>£433,758</u>	<u>£436,561</u>

Of the £433,758 expenditure in 2024 (2023: £436,561), £396,286 was charged to unrestricted funds (2023: £390,945) and £37,472 to restricted funds (2023: £45,616).

6. **Net income/(expenditure) for the year**

	2024	2023
	£	£
<i>This is stated after charging:</i>		
Depreciation	15,622	18,922
Independent examiner's fee	<u>3,240</u>	<u>3,130</u>

NOTES TO THE ACCOUNTS
for the year ended 31st December 2024 (continued)

7. Analysis of staff costs and trustee remuneration and expenses

	2024	2023
	£	£
Salaries and wages	200,698	187,361
Social security costs	13,624	12,142
Employer contribution to defined contribution pension scheme	<u>7,596</u>	<u>7,088</u>
	<u><u>£221,918</u></u>	<u><u>£206,591</u></u>

No employees had emoluments in excess of £60,000 (2023: Nil).

One director within the church has received the following amounts from the charitable company relating to administration services:

	2024	2023
	£	£
J Rawlings- salary	32,345	30,966
J Rawlings- national insurance contributions	3,208	3,018
J Rawlings-pension contributions	<u>1,281</u>	<u>1,226</u>
	<u><u>£36,834</u></u>	<u><u>£35,210</u></u>

The company's Memorandum and Articles of Association specifically prohibits them from receiving any remuneration or benefit in respect of their role as directors of the company or trustees of the charity. They are remunerated in their capacity as administrator of the church as expressly permitted.

Key management personnel were paid £86,144 in the year and travel expenses of £617.

8. Staff numbers

The average monthly number of employees during the year was as follows:

	2024	2023
	Number	Number
Pastoral	3	4
Youth and children's worker	1	-
Christians Against Poverty	1	1
Caretaker	1	1
Administration	<u>2</u>	<u>2</u>
	<u><u>8</u></u>	<u><u>8</u></u>

9. Related party transactions

During the year one of the directors was paid expenses (through the payroll) in respect of telephone in the sum of £320 (2023: one director £320).

During the year the trustees, their spouses and key management personnel donated £96,760 (2023: £55,139) to the charity in total, with £2,880 of this being restricted.

NOTES TO THE ACCOUNTS
for the year ended 31st December 2024 (continued)

10. Corporation tax

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

11. Tangible fixed assets

	Freehold Properties £	Equipment £	Total £
Cost:			
As at 31.12 2023	372,166	88,050	460,216
Additions	-	-	-
Disposals	-	-	-
As at 31.12 2024	<u>372,166</u>	<u>88,050</u>	<u>460,216</u>
Depreciation:			
As at 31.12 2023	29,777	68,629	98,406
Charge for year	4,962	10,660	15,622
On Disposals	-	-	-
As at 31.12 2024	<u>34,739</u>	<u>79,289</u>	<u>114,028</u>
Net book value:			
As at 31.12 2024	<u>£337,427</u>	<u>£8,761</u>	<u>£346,188</u>
As at 31.12 2023	<u>£342,389</u>	<u>£19,421</u>	<u>£361,810</u>

12. Debtors

	2024 £	2023 £
Other debtors	11,542	11,596
Prepayments	5,377	4,562
	<u>£16,919</u>	<u>£16,158</u>

13. Current asset investments

	2024 £	2023 £
Cash on deposit	437,102	468,034
	<u>£437,102</u>	<u>£468,034</u>

14. Creditors: amounts falling due within one year

	2024 £	2023 £
Other creditors and accruals	9,032	19,977
	<u>£9,032</u>	<u>£19,977</u>

NOTES TO THE ACCOUNTS
for the year ended 31st December 2024 (continued)

15. Analysis of net assets between funds

	General Fund £	Designated Funds £	Restricted Funds £	Total £
Tangible fixed assets	346,188	-	-	346,188
Cash at bank and in hand	(1,343)	-	33,617	32,274
Other net current assets/(liabilities)	237,091	207,499	399	444,989
Creditors of more than one year	-	-	-	-
Total	£581,936	£207,499	£34,016	£823,451

16. Analysis of charitable funds

Analysis of movements in restricted funds

	Balance 1.1.24 £	Incoming resources £	Resources expended £	Transfers £	Funds 31.12.24 £
Amor Europe	-	4,868	(4,378)	(430)	60
Burkina Faso	706	-	-	-	706
CAP	551	3,651	(108)	(3,803)	291
Cornerstone Centre-Drop in	793	108	(1,692)	791	-
Feed the hungry	-	3,000	(2,500)	-	500
Heather Pritchard	2,628	2,382	(2,500)	-	2,510
Help fund	8,772	2,000	(4,508)	-	6,264
KEDESH Students	2,739	-	-	-	2,739
KEDESH Santario	-	315	(290)	-	25
Men's events	194	-	-	-	194
Options	1,038	625	(803)	-	860
Options Legacy	9,260	-	-	-	9,260
Post box	1,595	3,997	(3,626)	290	2,256
Romania	595	-	-	-	595
Seabrook after school	56	-	-	-	56
SKCC Social events	600	-	-	-	600
Toddler group	1,715	2,270	(1,500)	55	2,540
Tom MacGregor	4,027	14,376	(15,500)	-	2,903
Winter shelter	1,054	-	-	-	1,054
Women's events	-	-	-	-	-
Youth	244	426	(67)	-	603
Total	£36,567	£38,018	£(37,472)	£(3,097)	£34,016

The restricted funds are for specific projects in the churches activities and pastoral care.

Transfers have been made to the restricted funds from the general fund at the discretion of the trustees to fund specific projects and cover deficits.

Transfers have been made from the restricted funds to the general fund at the discretion of the trustees to cover operating costs.

NOTES TO THE ACCOUNTS
for the year ended 31st December 2024 (continued)

Analysis of movements in unrestricted funds

	Balance 1.1.24 £	Incoming resources £	Resources expended £	Transfers £	Funds 31.12.24 £
General Funds	577,803	334,804	(291,578)	(39,093)	581,936
<i>Designated funds</i>					
After School Clubs	500	-	-	(200)	300
Amor Europe	-	-	(1,200)	1,200	-
Assemblies	489	-	(161)	(189)	139
Approved Building & Maintenance	124,988	-	(68,468)	-	56,520
Burkina Faso	87	-	(1,954)	1,913	46
Canal Ministries	75	-	(975)	900	-
CAP Central	-	-	(4,992)	5,400	408
CAP SKCC	1,148	-	(1,053)	1,852	1,947
Children's work	527	14	(672)	1,019	888
Cornerstone - Drop In	900	-	-	111	1,011
Dave Richards	-	-	(900)	900	-
Feed the Hungry	-	-	-	625	625
Forge Sphere	30	-	(5,100)	5,070	-
Forge Training	(234)	-	(1,378)	1,984	372
Heather Pritchard	-	-	(4,000)	4,000	-
International Ministry	2,286	-	(896)	2,714	4,104
Kedesh Boys Home	-	-	(500)	500	-
KST	-	-	(200)	200	-
L T Discretion	-	-	-	-	-
Local Area Folkestone	314	-	(215)	310	409
Local Area Hythe	420	-	(127)	205	498
MAF	-	-	(1,200)	1,200	-
Millfield Tithe	-	-	-	-	-
New equipment	-	-	(153)	3,000	2,847
Options	-	-	-	-	-
Outreach Events	640	-	(97)	859	1,402
PA	1,199	-	(780)	301	720
Publicity	-	-	-	-	-
Rainbow centre	-	-	(1,200)	1,200	-
Reserves	130,000	-	-	-	130,000
Romania	500	-	-	-	500
Rwanda	500	-	(1,000)	500	-
Safe Place	-	-	-	-	-
Scripture Union	-	-	(900)	900	-
Self fund	-	1,009	(1,009)	-	-
Sponges	500	-	-	-	500
Sunday Mornings	525	-	(413)	(25)	87
Training & equipment	-	-	(1,180)	2,500	1,320
Twiss Avenue Tithe Fund	1,778	-	(346)	-	1,432
Visiting speakers	325	-	(1,120)	795	-
Winter shelter	300	-	-	(300)	-
Youth work	607	590	(2,519)	2,746	1,424
Total	£846,207	£336,417	£(396,286)	£3,097	£789,435

NOTES TO THE ACCOUNTS
for the year ended 31st December 2024 (continued)

Analysis of movements in unrestricted funds (continued)

Name of unrestricted fund	Description, nature and purposes of the fund
General fund	The 'free reserves' after allowing for all designated funds.

The designated funds are for specific projects in the churches activities and pastoral care.

Transfers have been made to the designated funds from the general fund at the discretion of the trustees to fund specific projects.

Likewise when no longer required, funds are transferred back to the general funds.

17. Pension commitments

The charity operates a defined contribution scheme the assets of which are held separately from those of the charity in an independently administered fund. At the balance sheet date unpaid contributions of £1,424 (2023: £1,363) were due to the fund. They are included in other creditors.

18. Other financial commitments

At 31st December 2024 the charity had commitments under non-cancellable operating leases over the remaining 1 1/2 years of the lease totalling £2,400.

SOUTH KENT COMMUNITY CHURCH

18.

INCOME AND EXPENDITURE ACCOUNT
for the year ended 31st December 2024

2023

	£	£	£
INCOME			
Offerings, donations and legacies		308,863	247,328
Interest received		3,745	5,728
Restricted and designated income		39,631	57,150
Other income		14,090	35,319
Rental income		<u>8,106</u>	<u>7,601</u>
		374,435	<u>353,126</u>
EXPENDITURE			
Activities relating to work of church			
Restricted and designated expenditure	142,180		153,239
General project expenditure	-		900
Pastoral support	142,360		136,272
Motor and travel	724		801
Telephone	1,331		1,400
Caretaker salary	20,833		14,554
Heat, light, water and rates	21,903		19,174
Insurance and licences	11,138		9,493
Repairs and maintenance	6,865		11,983
Printing and stationery	4,273		4,730
Publicity	308		577
Books and tapes	73		151
Hospitality	840		1,134
Depreciation - Buildings	4,962		4,962
- Equipment	<u>10,660</u>		<u>13,960</u>
	<u>368,450</u>		<u>373,330</u>
Management and Administration			
Office and administration support	58,726		55,880
Computer consumables and software	1,212		48
Bank charges	1,321		1,391
Loan interest	-		-
Professional fees	809		2,782
Accountancy	<u>3,240</u>		<u>3,130</u>
	<u>65,308</u>		<u>63,231</u>
		<u>433,758</u>	<u>436,561</u>
NET (EXPENDITURE)/INCOME FOR THE YEAR		£(59,323)	£(83,435)

Accounts

SOUTH KENT COMMUNITY CHURCH
(Formerly Christian Community Church South Kent)

Accounts – 31st December 2023

SOUTH KENT COMMUNITY CHURCH
(Formerly Christian Community Church South Kent)

(A company limited by guarantee and not having a share capital)

Charity number: 1059669
Company number: 3269700

Accounts – 31st December 2023

INDEX

- | | |
|--------|--|
| 1-6. | Report of the Trustees and General Information |
| 7. | Independent Examiner's Report to the Trustees |
| 8. | Statement of Financial Activities |
| 9. | Balance Sheet |
| 10-18. | Notes to the Accounts |
| 19. | Income and Expenditure Account |

SOUTH KENT COMMUNITY CHURCH
(Formerly Christian Community Church South Kent)

REPORT OF THE TRUSTEES
for the year ended 31st December 2023

The Trustees are pleased to present their annual report and financial statements of the charitable company for the year ended 31st December 2023 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the charities Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland: FRS 102) issued in October 2019.

Reference and Administration Details

The charity's name is South Kent Community Church (formerly Christian Community Church South Kent).

Charity Registration Number:	1059669
Company Number:	3269700
Registered Office and Principal Address:	South Kent Community Church The Cornerstone Centre Castle Hill Avenue Folkestone CT20 2QR
Company Secretary:	Mrs J Rawlings

Directors and Trustees

The Trustees of the charitable company (the charity) are its Directors for the purposes of charity law. The Directors and officers who served during the year and since the year end were as follows:

Mr T Burgess (Chair Buildings Sub Committee)
Mr A Earl (Chair of Trustees)
Mr M Earl
Mr S Griffiths (resigned as Chair Finance Sub Committee November 2023, resigned as Trustee May 2024)
Mr S Hunnibal
Mr M Lamb
Mr N Lewis
Mrs J Rawlings (Trust Secretary)
Mrs A Short

Objectives and Activities

The main objects of the charity are

- a) To promote the Christian faith within the United Kingdom and overseas;
- b) To relieve the aged, the poor, the needy, the sick and those generally existing in conditions of hardship and distress;
- c) To advance education;
- d) To promote other charitable objects as decided by the directors from time to time.

In planning the activities of the charitable company, the directors have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

The main activity of the charity is the operation of a church in the South Kent area.

SOUTH KENT COMMUNITY CHURCH
(Formerly Christian Community Church South Kent)

2.

REPORT OF THE TRUSTEES
for the year ended 31st December 2023 (Continued)

Achievements and Performance

The Trustees, are also directors of the charity and the terms are used interchangeably in this Report.

A Structure and Organisation

South Kent Community Church (SKCC) is a charity with a congregation of approximately 250 people spread across the area of Folkestone, Hythe, and surrounding villages. A board of Trustees exists (9 members) who have oversight of the legal and administration of the charity and a leadership team (8 members) who are tasked with the spiritual leadership of the church. The two groups work closely together.

Following a review and updating of the Articles of Association, the Charity Commission filed (July 2023) the revised documents and approved the amendment of the charity's name to South Kent Community Church.

1 **Buildings - The Cornerstone Centre**, Castle Hill Avenue, Folkestone, CT20 2QR is the home of South Kent Community Church and is used for Sunday gatherings (adults, youth & children), an office base, community projects and private lettings.

1.1 Trustees are pleased to report an increase in lettings at The Cornerstone Centre which brings in additional income to tithes and offerings. Porchlight now use the back hall every Friday morning and several other smaller organisations are beginning to make use of the facilities in the back hall which is a modern self-contained space having been renovated in 2019. Other parts of the building have also been let to external users and this is something the Trustees are keen to develop though they note availability can be limited due to SKCC's own community project activities requiring the space.

1.2 Trustees continue to be mindful of larger works at The Cornerstone Centre requiring significant funding such as repairs to the clock tower at a cost of circa. £50,000 and a new hot air heating system for the main hall at a cost of circa. £60,000. They hope to secure grant funding towards costs relating to the clock tower. Noting these two large projects alongside the ongoing maintenance of the building, the Trustees appointed a part-time buildings manager in April 2023 to oversee and manage all key aspects of building maintenance at The Cornerstone Centre.

1.3 The following maintenance works were carried out at The Cornerstone Centre during 2023; multiple roof repairs across the building, particularly in the clocktower. A large section of plasterwork in the main hall was repaired, and the installation of electrical surge protection across the building.

2 **Grant-Applications / Legacy Gifts** – During 2023, two legacy gifts were received, both for General funds. The first for £20,000 was received in June and the second for £10,000 received in two payments across September/October.

Additionally, following a successful grant application, the Cole Trust granted the charity £1,000 towards costs relating to the weekly Drop In* held at The Cornerstone Centre (*food/shelter provision for the homeless).

3 **Employment**

3.1 The charity employs a dedicated team of eight staff members, comprising three full-time and five part-time employees, all of whom are committed to faithfully pursuing the vision of South Kent Community Church. Their roles span pastoral care, administration and finance, youth and children's work, and debt support in collaboration with Christians Against Poverty. In April 2023, a buildings manager was recruited, enhancing the staff profile significantly. NB The salary paid to Joyce Rawlings is in respect of her paid role as Administrator and does not include any payment in respect of being a Trustee.

(Formerly Christian Community Church South Kent)**REPORT OF THE TRUSTEES****for the year ended 31st December 2023 (Continued)****3 Employment (continued)**

- 3.2 The Trustees continue to delegate day-to-day management and decision making to the operational team members (James Coombs, Phil Haines & Joyce Rawlings).
- 3.3 The Trustees were keen to keep the principle of an annual increase to salaries that matched cpi and as there were no affordability constraints an increase of 5% was approved for all employees.
- 3.4 The trustees continue to be satisfied with the auto-enrolment pension scheme with People's Pension and made the relevant employer contributions during 2023.

4 Risk Management/Policies

- 4.1 The Trustees acknowledge the critical importance of assessing and managing risks associated with the charity's objectives and hold overall responsibility for the risk assessment policy. The Operations Team is tasked with implementing and maintaining systems in accordance with this policy on behalf of the Trust.
- 4.2 Each year the Safeguarding Policy is reviewed. To enhance safeguarding procedures, a 'lessons learnt' exercise with an external provider was carried out in October 2023, which proved helpful. Additionally, a secure data reporting tool, My Concern, is now used to log safeguarding concerns. All employees and volunteers working with children & vulnerable adults also follow a safer recruitment process, including a DBS check.
- 4.3 The Trustees also annually review the charity's policies on risk management, conflict of interest, volunteer management, complaints handling and paying staff to identify areas of risk and mitigate potential risks. Additionally, they regularly reviewed income and expenditure reports throughout the year to promptly identify and address any financial risks.
- 4.4 Risk assessments continued to be prepared for each activity undertaken. First aid training was also attended by 10 volunteers.

B Charity objectives and activities during 2023

- 1. When initially planning their activities for the year, the Trustees had again been mindful of the spirit and letter of the Charity Commissioners' guidance on public benefit, remaining aware of the specific guidance related to charities which exist for the advancement of religion.
- 2. Much of the direct implementation of the charity's vision continued in southeast Kent, focusing on large and small communities within the area. South Kent Community Church (SKCC) is connected to Churches Together in Folkestone and Hythe, participating in joint gatherings throughout the year, including Easter and Christmas services. SKCC is also part of Forge, a network of churches across Kent, London, Hampshire, and Cornwall, fostering shared relationships and activities. During 2023, Forge hosted various events for SKCC leaders and members, including a leaders' retreat.
- 3. The Trustees continued to pursue their constitutional duties in respect of investing in Christian workers, outreach, and wide-ranging youth and children's work.
- 3.1 Sunday services were held weekly at The Cornerstone Centre, offering practical, biblical teaching in an informal and relaxed atmosphere with a variety of gifted speakers. Children & youth had their own age-related teaching in groups meeting after sung worship. Additionally, Youth Church (3rd Sunday) and Kidz Church (4th Sunday) were hosted monthly from the back hall, running concurrently with the adult service and tailored specifically to the youth and children. Sunday services continued to be live-streamed on Facebook, making them accessible to those unable to attend in person and to a wider audience. The installation of new audio equipment (2022/23) further enhanced the sound quality in the building bringing much benefit. Outside of Sunday mornings, Connect Groups (smaller groups meeting in homes to share life and pray together), and Impact Groups (focus groups such as Bible study, cells) continued for adults and youth.

(Formerly Christian Community Church South Kent)

REPORT OF THE TRUSTEES
for the year ended 31st December 2023 (Continued)

B Charity objectives and activities during 2023 (continued)

Planned outreach activities included a church family picnic in Hythe and an initiative called 'Blessing Sunday', where the Sunday service was dedicated to community acts of kindness in Folkestone. The Trustees were pleased to report that a significant number of youth from SKCC attended the Satellites youth camp. Additionally, a new two-day holiday club organised by SKCC's youth & children's worker was a resounding success, reaching maximum capacity with children from within SKCC and the local community participating. In the autumn of 2023, a further new initiative 'Family Church' began. It brings together parents with their children ages (0 to school year 6) to learn about Jesus and grow in faith using Bible stories, crafts, games and singing. Family Church runs quarterly throughout the year and has been warmly received.

3.2 During 2023, the Trustees continued to work with the Leadership Team in their vision to '*demonstrate God's Kingdom in Community – at Home and *Away*'. **At Home** involvement was demonstrated through the following 'in house' community projects:

- **Options**, a pregnancy crisis service offering free unbiased confidential support for unplanned pregnancy, post abortion and pregnancy loss saw a small increase of clientele in 2023.
- **Little Treasures Parent and Toddler Group**, which runs on Monday mornings during term time from The Cornerstone Centre, continued to attract a consistent number of families, with an average attendance of 40 children per session. The team provides opportunity for conversation, refreshments, craft, playtime and singing.
- **Coffee Mornings** at The Gate – are held on the first Friday of the month for all ages and on the third Friday of the month specifically for parents with 'little ones'. Both events are well attended and appreciated within the community, reaching out to those outside of SKCC.
- **Drop In**, held at The Cornerstone Centre, providing social interaction & food provision for the homeless on Monday and Wednesday afternoons. Numbers of guests using the service ranged between 20 – 40 each session during 2023. A particular highlight for guests is the 'fish & chips' lunch.
- **The Mill Youth Club** runs out of the back hall at The Cornerstone Centre on Friday evenings during term-time and sees approximately 20 – 30 young people coming along from within the community. Special events also draw in family members.
- **School Assemblies/Prayer Club** – SKCC's children's & youth worker maintains regular visits to 8 local primary schools, conducting assemblies using videos and puppets. The prayer club, initiated in 2022 at a local primary school, remains highly successful with up to 60 children attending each week.
- **Pure Dance** – a new group established in 2023 with the goal of providing affordable, wholesome dance lessons for children and integrating Christian themes to promote character building. This initiative has been warmly welcomed by the local community and is proving rather popular.
- **Christians Against Poverty (CAP)** - The Trustees maintained full funding for CAP Folkestone, led by Angela Burnett. Throughout the year, CAP Folkestone assisted 27 new clients (individuals, couples or families). 5 people reconnected with faith and church. 4 clients achieved debt-free status. Additionally, members of SKCC and the broader community assembled and distributed 30 Christmas hampers with festive treats to CAP families and individuals.

3.3 Involvement ***Away**, and outside of SKCC's remit, either overseas or in the UK was demonstrated as follows:

- In Romania, through the organisations of Aurora Christian Association and Hospice of Hope.
- In Rwanda, through supporting Tom MacGregor and his work with Azizi Life.
- In Mozambique, through supporting Heather Pritchard and her work with Kedesh Santuario.
- In Burkina Faso, through supporting a local school in Koden.
- And through supporting the following organisations: Amor Europe, Mission Aviation Fellowship, Folkestone Churches Winter Shelter Project, Rainbow Centre, Kings School of Theology, Canal Ministries, Christians Against Poverty and Scripture Union.

The Trustees believe in the principle of tithing and therefore assigned 10% of income received into the general fund at SKCC to needs beyond the direct running of the charity (namely those listed above in 3.3).

SOUTH KENT COMMUNITY CHURCH
(Formerly Christian Community Church South Kent)

5.

REPORT OF THE TRUSTEES
for the year ended 31st December 2023 (Continued)

B Charity objectives and activities during 2023 (continued)

In addition to this, in April and October 2023, SKCC took part in food packs held at The Cornerstone Centre and arranged by the charity Feed the Hungry. Special offerings were also taken during the year in response to the earthquake disasters in Turkey, Syria and Morocco. Fiona Coombs (SKCC leader) travelled to Mozambique in March 2023 to visit Heather Pritchard. This marked SKCC's first visit to Mozambique and the boys' home at Kedesh. Fiona was able to report first-hand on the wonderful work Heather is carrying out there. Furthermore, a team of young people from SKCC also began to plan and raise funds for a trip to Moldova in the summer of 2024 with Amor Europe which no doubt will be a life-changing experience.

The autumn of 2023, saw the arrival of several asylum seekers from Napier Barracks regularly connecting into our Sunday services. A small team was established to offer friendship and support to these guys, who are often only in the area for about 10 weeks.

During 2023, the Trustees were also able to offer use of The Cornerstone Centre as a community hub to Kent County Council and Folkestone & Hythe District Council for drop-in sessions to Ukrainian guests who have been rehomed in the local area following the war in Ukraine.

The Trustees once again express thanks to SKCC employees for their tireless commitment throughout the year. They also gratefully acknowledge the huge number of volunteers from SKCC who contribute their time, energy, and skills often sacrificially, to enable the charity to provide such a variety of activities and community projects, noting that without them, the charity would not be able to function.

C Bankers

National Westminster Bank plc, Europa House, 49 Sandgate Road, Folkestone, Kent CT20 1RU.

D Reporting Accountants

A J Carter & Co, Chartered Accountants, 22b High Street, Witney, Oxon, OX28 6RB.

Financial Review

The total income for the year was £353,126 and total expenditure on charitable activities amounted to £436,561. This left a deficit for the year of £90,473 on unrestricted funds and a surplus of £7,038 on restricted funds. The balance on unrestricted funds at the year-end, net of fixed assets, was £484,397 and restricted funds £36,567.

The main source of income during the year was donations.

Reserves

The charity adheres to a robust financial management approach centered on establishing and monitoring reserves. This involves striking a balance between taking calculated risks and prudently safeguarding funds. The Trustees' primary principle is to ensure sufficient reserves are maintained to cover employee salaries and essential expenses at The Cornerstone Centre for up to three months in the event of a severe cash-flow interruption. Beyond immediate needs, reserves are also earmarked for longer-term projects, including restoration efforts at The Cornerstone Centre, and fulfilling the charity's objectives. Following the sale of 11 Twiss Avenue, the charity's reserves have exceeded immediate requirements. However, Trustees are developing a strategic plan to allocate these surplus reserves towards expanding the charity's mission and objectives in part through restoration projects at The Cornerstone Centre.

Investments

The Trustees prioritise safeguarding funds while maximising returns on surplus resources. To achieve this, they opened a 2-year fixed term charity deposit account with Virgin Money during 2023, enabling a higher level of interest on savings whilst also benefitting from government guarantees by diversifying investments across institutions.

SOUTH KENT COMMUNITY CHURCH
(Formerly Christian Community Church South Kent)

6.

REPORT OF THE TRUSTEES
for the year ended 31st December 2023 (Continued)

Structure Governance and Management

Governing Document

Christian Community Church (South Kent) is a company limited by guarantee governed by its Memorandum and Articles of Association dated 1st October 1996. It is registered as a charity with the Charity Commission. Members of the charitable company guarantee to contribute amounts not exceeding £1 to the assets of the charitable company in the event of winding up.

Mandatory meetings of the trustees were held throughout the year, reviewing the charity's activities and evaluation of its performance, supported by the regular additional work of the trustees' finance and buildings' sub-committees.

Appointment of Trustees

The directors keep the composition of the board under review and will seek to appoint additional members from within the church with appropriate skills and expertise should the need arise. Interested parties are given details of the background of the charitable company to make them aware of current activities.

James Coombs and Phil Haines (the two main leaders of the church) receive an open invitation to attend Trust meetings. Mutual awareness and shared vision are beneficial to all whilst voting rights remain solely with Trustees, who are free (should they wish at any time) to ask the two leaders to withdraw, allowing Trustees to discuss an item in private.

To be appointed a trustee they must be over 18, recommended by other trustees and a member of the charity.

According to the Charity's Articles of Association, the board of directors is sovereignly responsible for appointing new directors. By custom, non-binding advice is sought from the appointed church leadership. There are regulations concerning the maintaining of a majority of directors who draw no income from the charity of any kind and the number of directors may not fall below three. No trustees received any remuneration from the charity in their role as trustee.

This report has been prepared in accordance with the special provisions relating to companies subject to the Small Companies Regime within part 15 of the Companies Act 2006.

This Report was approved by the Board on 17th September 2024

A Earl

Signed on its behalf by:

Director and Trustee

Folkestone, Kent

SOUTH KENT COMMUNITY CHURCH
(Formerly Christian Community Church South Kent)

7.

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report to the trustees on my examination of the accounts of Christian Community Church (South Kent) (the charitable company) for the year ended 31st December 2023.

Responsibilities and Basis of Report

As the charity's trustees (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination I have followed the directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent Examiner's Statement

Since the charitable company'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.

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:

1. accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

A P Williams FCCA
A J Carter & Co
Chartered Accountants

22b High Street
Witney
Oxon
OX28 6RB

19th September 2024

SOUTH KENT COMMUNITY CHURCH
(Formerly Christian Community Church South Kent)

8.

STATEMENT OF FINANCIAL ACTIVITIES
(including an income and expenditure account)
for the year ended 31st December 2023

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
		£	£	£	£
Income from:					
Donations and grants	3	251,824	52,654	304,478	286,189
Investments	4	5,728	-	5,728	1,263
Other trading activities - Rental income		7,601	-	7,601	4,055
Other income - Sundry income		35,319	-	35,319	3,124
Total incoming resources		<u>300,472</u>	<u>52,654</u>	<u>353,126</u>	<u>294,631</u>
Expenditure on:					
Charitable activities	5	390,945	45,616	436,561	336,193
Total expenditure		<u>390,945</u>	<u>45,616</u>	<u>436,561</u>	<u>336,193</u>
Net income/(expenditure) and net movement in funds for the year		(90,473)	7,038	(83,435)	(41,562)
Transfer between funds		3,843	(3,843)	-	-
Other recognised gains					
Gains on sale of fixed assets		-	-	-	469,437
Net movement in funds		<u>(86,630)</u>	<u>3,195</u>	<u>(83,435)</u>	<u>427,875</u>
Reconciliation of funds					
Total funds brought forward		932,837	33,372	966,209	538,334
Total funds carried forward		<u>£846,207</u>	<u>£36,567</u>	<u>£882,774</u>	<u>£966,209</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

The notes on pages 10 to 18 form part of these financial statements

SOUTH KENT COMMUNITY CHURCH

9.

(Formerly Christian Community Church South Kent)**BALANCE SHEET
as at 31st December 2023**

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	11	361,810	373,739
Total fixed assets		<u>361,810</u>	<u>373,739</u>
Current assets			
Debtors	12	16,158	14,536
Investments	13	468,034	545,937
Cash at bank and in hand		56,749	39,111
Total current assets		<u>540,941</u>	<u>599,584</u>
Liabilities			
Creditors falling due within one year	14	19,977	7,114
Net current assets		<u>520,964</u>	<u>592,470</u>
Total assets less current liabilities		<u>882,774</u>	<u>966,209</u>
Creditors: falling due after more than 1 year		-	-
Total net assets	15	<u><u>£882,774</u></u>	<u><u>£966,209</u></u>
The funds of the Charity			
Restricted income funds	16	36,567	33,372
Unrestricted income funds	16	577,803	907,684
Designated income funds	16	268,404	25,153
Total unrestricted funds		846,207	932,837
Total charity funds		<u><u>£882,774</u></u>	<u><u>£966,209</u></u>

For the year ended 31st December 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors Responsibilities

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and

The directors acknowledge their responsibilities for complying with the requirements of the act with respect to the accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the special provisions relating to companies subject to the Small Companies Regime within part 15 of the Companies Act 2006

These accounts were approved by the board of directors and authorised for issue on: 17th September 2024 and are signed on their behalf by:

A Earl

.....

Director

The notes on pages 10 to 18 form part of these financial statements

(Formerly Christian Community Church South Kent)**NOTES TO THE ACCOUNTS
for the year ended 31st December 2023****1. Accounting Policies**

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of Preparation and Assessment of Going Concern

The Financial Statements have been prepared in accordance with the Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Standard applicable in the UK and the Republic of Ireland (FRS 102) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Christian Community Church (South Kent) meets the definition of a public benefit entity under FRS 102.

The directors consider that there are no material uncertainties about the charity's ability to continue as a going concern.

b) Income Recognition Policies

Items of income are recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds;
- any performance conditions attached to the items of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

For legacies entitlement is taken as the earlier of:

- The date on which the charity is aware that Probate has been granted;
- the estate has been finalised and notification has been made by the Executors to the Trust that a distribution will be made; or
- when a distribution is received from the Estate.

Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the Charity has been notified of the Executors intention to make a distribution. Where legacies have been notified to the Charity, or the Charity is aware of the granting of the probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of a specific performance or provision of other specified service is deferred until the criteria for income recognition are met.

c) Donated Services and Facilities

In accordance with the Charities SORP (FRS 102) the general time of volunteers is not recognised in the accounts.

d) Interest Receivable

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

SOUTH KENT COMMUNITY CHURCH
(Formerly Christian Community Church South Kent)
NOTES TO THE ACCOUNTS
for the year ended 31st December 2023 (continued)

11.

e) **Fund Accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of the Charity. Designated funds are unrestricted funds of the Charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for the particular areas of the Charity's work or for specific projects being undertaken by the Charity.

f) **Expenditure and Irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on Charitable activities includes the cost of running the activities of South Kent Community Church.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

g) **Tangible Fixed Assets**

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on the straight line basis as follows:

Asset Category	Annual Rate
Equipment	25% per annum
Freehold property	2 % per annum
Freehold land	0% per annum

h) **Debtors**

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

i) **Cash at Bank and in Hand**

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

j) **Creditors and Provisions**

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

k) **Pensions**

The charity operates a defined contribution scheme, the assets of which are held outside the charity. The contributions by the charity in the year are detailed in note 7.

l) **Operating losses**

The charity classifies the lease of the photocopier as an operating base, the title to the equipment remains with the lessor. Rental charges are charged on a straight line basis over the terms of the lease.

SOUTH KENT COMMUNITY CHURCH
(Formerly Christian Community Church South Kent)

12.

NOTES TO THE ACCOUNTS
for the year ended 31st December 2023 (continued)

m) Grants

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, and any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

2. Legal Status of the Charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

3. Income from donations

	2023	2022
	£	£
Gifts, donations, legacies and grants	304,478	286,189
	<u>£304,478</u>	<u>£286,189</u>

Of the £304,478 received in 2023 (2022: £286,189) £52,654 was restricted funds (2022: £39,425) and £251,824 (2022: £246,764) unrestricted funds.

The charity benefits greatly from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with FRS 102 and the Charities SORP (FRS 102) the economic contribution of general volunteers is not recognised in the accounts.

4. Investment income

All of the Charity investment income arises from money held in deposit accounts at Nat West bank.

5. Analysis of expenditure on charitable activities

	Christians Against Poverty £	Church activity £	2023 Total £	2022 Total £
Expenditure on projects	6,944	147,195	154,139	75,826
Pastoral support	-	136,272	136,272	127,831
Property costs, licences and insurance	-	55,204	55,204	36,112
Office and resources costs	-	8,841	8,841	10,241
Depreciation		18,922	18,922	22,055
Staff and administration support	19,225	36,655	55,880	52,568
Accountancy	-	3,130	3,130	3,050
Professional fees	-	2,782	2,782	2,772
Bank charges	-	1,391	1,391	1,336
Loan interest	-	-	-	4,402
Total	<u>£26,169</u>	<u>£410,392</u>	<u>£436,561</u>	<u>£336,193</u>

Of the £436,561 expenditure in 2023 (2022: £336,193), £390,945 was charged to unrestricted funds (2022: £304,434) and £45,616 to restricted funds (2022: £31,759).

SOUTH KENT COMMUNITY CHURCH
(Formerly Christian Community Church South Kent)

13.

NOTES TO THE ACCOUNTS
for the year ended 31st December 2023 (continued)

6. Net income/(expenditure) for the year

	2023	2022
<i>This is stated after charging:</i>	£	£
Depreciation	18,922	22,055
Independent examiner's fee	<u>3,130</u>	<u>3,050</u>

7. Analysis of staff costs and trustee remuneration and expenses

	2023	2022
	£	£
Salaries and wages	187,361	163,330
Social security costs	12,142	10,761
Employer contribution to defined contribution pension scheme	<u>7,088</u>	<u>6,231</u>
	<u>£206,591</u>	<u>£180,322</u>

No employees had emoluments in excess of £60,000 (2022: Nil).

Two of the directors and key management personnel of the charitable company are also pastors and administrators within the church and have received the following amounts from the charitable company relating to their pastoral/administration services:

	2023	2022
	£	£
V Oliver- salary (until resigned on 31 March 2022)	-	1,875
V Oliver- national insurance contributions	-	-
J Rawlings- salary	30,966	29,116
J Rawlings- national insurance contributions	3,018	2,919
J Rawlings-pension contributions	<u>1,226</u>	<u>1,167</u>
	<u>£35,210</u>	<u>£35,077</u>

The company's Memorandum and Articles of Association specifically prohibits them from receiving any remuneration or benefit in respect of their role as directors of the company or trustees of the charity. They are remunerated in their capacity as pastors/administrators of the church as expressly permitted.

One of the director's spouses is also remunerated by the charitable company for administration services:

	2023	2022
	£	£
J Oliver- salary (until spouse resigned 31 March 2022)	-	493
J Oliver- national insurance contributions	-	-
J Oliver-pension contributions	<u>-</u>	<u>20</u>
	<u>-</u>	<u>£513</u>

Key management personnel were paid £91,281 in the year and travel expenses of £334.

SOUTH KENT COMMUNITY CHURCH
(Formerly Christian Community Church South Kent)

14.

NOTES TO THE ACCOUNTS
for the year ended 31st December 2023 (continued)

8. Staff numbers

The average monthly number of employees during the year was as follows:

	2023 Number	2022 Number
Pastoral	3	4
Youth and children's worker	1	-
Christians Against Poverty	1	1
Administration	2	2
Buildings Manager	1	-
	<u>8</u>	<u>7</u>

9. Related party transactions

During the year one of the directors was paid expenses (through the payroll) in respect of telephone in the sum of £320 (2022: one director £512).

During the year the trustees, their spouses and key management personnel donated £55,139 (2022: £40,020) to the charity in total, with £2,005 of this being restricted.

10. Corporation tax

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

11. Tangible fixed assets

	Freehold Properties £	Equipment £	Total £
Cost:			
As at 31.12 2022	372,166	81,057	453,223
Additions	-	6,993	6,993
Disposals	-	-	-
As at 31.12 2023	<u>372,166</u>	<u>88,050</u>	<u>460,216</u>
Depreciation:			
As at 31.12 2022	24,815	54,669	79,484
Charge for year	4,962	13,960	18,922
On Disposals	-	-	-
As at 31.12 2023	<u>29,777</u>	<u>68,629</u>	<u>98,406</u>
Net book value:			
As at 31.12 2023	<u>£342,389</u>	<u>£19,421</u>	<u>£361,810</u>
As at 31.12 2022	<u>£347,351</u>	<u>£26,388</u>	<u>£373,739</u>

SOUTH KENT COMMUNITY CHURCH
(Formerly Christian Community Church South Kent)

15.

NOTES TO THE ACCOUNTS
for the year ended 31st December 2023 (continued)

12. Debtors

	2023	2022
	£	£
Other debtors	11,596	10,352
Prepayments	4,562	4,184
	<u>£16,158</u>	<u>£14,536</u>

13. Current asset investments

	2023	2022
	£	£
Cash on deposit	468,034	545,937
	<u>£468,034</u>	<u>£545,937</u>

14. Creditors: amounts falling due within one year

	2023	2022
	£	£
Other creditors and accruals	19,977	7,114
	<u>£19,977</u>	<u>£7,114</u>

15. Analysis of net assets between funds

	General Fund £	Designated Funds £	Restricted Funds £	Total £
Tangible fixed assets	361,810	-	-	361,810
Cash at bank and in hand	21,593	-	35,156	56,749
Other net current assets/(liabilities)	194,400	268,404	1,411	464,215
Creditors of more than one year	-	-	-	-
Total	<u>£577,803</u>	<u>£268,404</u>	<u>£36,567</u>	<u>£882,774</u>

SOUTH KENT COMMUNITY CHURCH
(Formerly Christian Community Church South Kent)

16.

NOTES TO THE ACCOUNTS
for the year ended 31st December 2023 (continued)

16. Analysis of charitable funds

Analysis of movements in restricted funds

	Balance 1.1.23 £	Incoming resources £	Resources expended £	Transfers £	Funds 31.12.23 £
Burkina Faso	706	-	-	-	706
CAP	294	4,357	(100)	(4,000)	551
Cornerstone Centre-Drop in	3	2,015	(2,325)	1,100	793
Feed the hungry	831	2,640	(2,500)	(971)	-
Heather Pritchard	1,296	2,748	(1,496)	80	2,628
Help fund	7,886	4,450	(3,828)	264	8,772
KEDESH Students	625	3,875	(1,671)	(90)	2,739
KEDESH Santario	-	1,223	(1,313)	90	-
Men's events	194	-	-	-	194
Options	1,563	765	(1,300)	10	1,038
Options Legacy	9,260	-	-	-	9,260
Post box	1,330	12,652	(11,943)	(444)	1,595
Romania	595	-	-	-	595
Seabrook after school	56	-	-	-	56
SKCC Social events	600	-	-	-	600
Toddler group	823	1,974	(1,082)	-	1,715
Tom MacGregor	6,332	14,605	(17,000)	90	4,027
Winter shelter	889	200	(35)	-	1,054
Women's events	89	355	(472)	28	-
Youth	-	795	(551)	-	244
Total	£33,372	£52,654	£(45,616)	£(3,843)	£36,567

The restricted funds are for specific projects in the churches activities and pastoral care.

Transfers have been made to the restricted funds from the general fund at the discretion of the trustees to fund specific projects and cover deficits.

Transfers have been made from the restricted funds to the general fund at the discretion of the trustees to cover operating costs.

(Formerly Christian Community Church South Kent)

NOTES TO THE ACCOUNTS

for the year ended 31st December 2023 (continued)

16. Analysis of charitable funds - continued

Analysis of movements in unrestricted funds

	Balance 1.1.23 £	Incoming resources £	Resources expended £	Recognised gains	Transfers £	Funds 31.12.23 £
General Funds	907,684	295,976	(283,272)		(342,585)	577,803
<i>Designated funds</i>						
After School Clubs	500	-	-	-	-	500
Amor Europe	-	-	(1,200)	-	1,200	-
Assemblies	469	-	(11)	-	31	489
Approved Building						
Maintenance	-	-	(1,212)	-	126,200	124,988
Burkina Faso	-	-	(1,913)	-	2,000	87
Canal Ministries	-	-	(1,125)	-	1,200	75
CAP Central	-	-	(4,992)	-	4,992	-
CAP SKCC	5,117	-	(1,852)	-	(2,117)	1,148
Children's work	1,000	-	(1,072)	-	599	527
Cornerstone - Drop In	2,000	-	-	-	(1,100)	900
Dave Richards	-	-	(1,500)	-	1,500	-
Feed the Hungry	2,025	-	(2,500)	-	475	-
Forge Sphere	10	30	(5,100)	-	5,090	30
Forge Training	222	-	(1,775)	-	1,319	(234)
Heather Pritchard	-	-	(4,000)	-	4,000	-
International Ministry	4,500	-	(2,709)	-	495	2,286
Kedesh Boys Home	-	-	(500)	-	500	-
KST	-	-	(200)	-	200	-
L T Discretion	651	-	-	-	(651)	-
Local Area Folkestone	191	-	(185)	-	308	314
Local Area Hythe	385	-	(52)	-	87	420
MAF	-	-	(1,025)	-	1,025	-
Millfield Tithe	2,500	-	(2,500)	-	-	-
New equipment	-	-	(5,536)	-	5,536	-
Options	-	10	-	-	(10)	-
Outreach Events	674	-	(359)	-	325	640
PA	(28)	-	(301)	-	1,528	1,199
Publicity	1,000	-	-	-	(1,000)	-
Rainbow centre	-	-	(1,200)	-	1,200	-
Reserves	-	-	-	-	130,000	130,000
Romania	-	-	-	-	500	500
Rwanda	4	-	-	-	496	500
Safe Place	-	-	-	-	-	-
Scripture Union	-	-	(900)	-	900	-
Self fund	(20)	4,456	(4,441)	-	5	-
Sponges	443	-	-	-	57	500
Sunday Mornings	-	-	(225)	-	750	525
Training & equipment	1,750	-	(3,098)	-	1,348	-
Twiss Avenue Tithe						
Fund	-	-	(52,822)	-	54,600	1,778
Visiting speakers	580	-	(675)	-	420	325
Winter shelter	300	-	-	-	-	300
Youth work	880	-	(2,693)	-	2,420	607
Total	£932,837	£300,472	£(390,945)	£-	£3,843	£846,207

SOUTH KENT COMMUNITY CHURCH
(Formerly Christian Community Church South Kent)

18.

NOTES TO THE ACCOUNTS
for the year ended 31st December 2023 (continued)

16. Analysis of charitable funds - continued

Name of unrestricted fund	Description, nature and purposes of the fund
----------------------------------	---

General fund	The 'free reserves' after allowing for all designated funds.
--------------	--

The designated funds are for specific projects in the churches activities and pastoral care.

Transfers have been made to the designated funds from the general fund at the discretion of the trustees to fund specific projects.

Likewise, when no longer required, funds are transferred back to the general funds.

A transfer has been made from the PA fund to the general fund as the fund has been used to purchase new PA equipment during the year.

17. Pension commitments

The charity operates a defined contribution scheme the assets of which are held separately from those of the charity in an independently administered fund. At the balance sheet date unpaid contributions of £1,363 (2022: £2,336) were due to the fund. They are included in other creditors.

18. Other financial commitments

At 31st December 2023 the charity had commitments under non-cancellable operating leases over the remaining 2 1/2 years of the lease totalling £4,000.

SOUTH KENT COMMUNITY CHURCH
(Formerly Christian Community Church South Kent)

19.

INCOME AND EXPENDITURE ACCOUNT
for the year ended 31st December 2023

	£	£	2022 £
INCOME			
Offerings, donations and legacies		247,328	246,548
Interest received		5,728	1,263
Restricted and designated income		57,150	39,641
Other income		35,319	3,124
Rental income		<u>7,601</u>	<u>4,055</u>
		353,126	<u>294,631</u>
EXPENDITURE			
Activities relating to work of church			
Restricted and designated expenditure	153,239		75,388
General project expenditure	900		438
Pastoral support	136,272		127,831
Motor and travel	801		636
Telephone	1,400		2,532
Caretaker salary	14,554		-
Heat, light, water and rates	19,174		12,756
Insurance and licences	9,493		11,422
Repairs and maintenance	11,983		11,934
Printing and stationery	4,730		3,833
Publicity	577		1,216
Books and tapes	151		163
Hospitality	1,134		826
Depreciation - Buildings	4,962		4,962
- Equipment	<u>13,960</u>		<u>17,093</u>
	<u>373,330</u>		<u>271,030</u>
Management and Administration			
Office and administration support	55,880		52,568
Computer consumables and software	48		1,035
Bank charges	1,391		1,336
Loan interest	-		4,402
Professional fees	2,782		2,772
Accountancy	<u>3,130</u>		<u>3,050</u>
	63,231		<u>65,163</u>
		<u>436,561</u>	<u>336,193</u>
NET (EXPENDITURE)/INCOME FOR THE YEAR		<u>£(83,435)</u>	<u>£(41,562)</u>

SOUTH KENT COMMUNITY CHURCH

England & Wales - Charity number 1059669

Accounts

CHRISTIAN COMMUNITY CHURCH (SOUTH KENT)

Accounts – 31st December 2022

CHRISTIAN COMMUNITY CHURCH (SOUTH KENT)

(A company limited by guarantee and not having a share capital)

Charity number: 1059669
Company number: 3269700

Accounts – 31st December 2022

INDEX

- | | |
|--------|--|
| 1-7. | Report of the Trustees and General Information |
| 8. | Independent Examiner's Report to the Trustees |
| 9. | Statement of Financial Activities |
| 10. | Balance Sheet |
| 11-19. | Notes to the Accounts |
| 20. | Income and Expenditure Account |

CHRISTIAN COMMUNITY CHURCH (SOUTH KENT)**REPORT OF THE TRUSTEES
for the year ended 31st December 2022**

The Trustees are pleased to present their annual report and financial statements of the charitable company for the year ended 31st December 2022 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the charities Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland: FRS 102) issued in October 2019.

Reference and Administration Details

The charity's name is Christian Community Church (South Kent) and also operates under the name of South Kent Community Church.

Charity Registration Number:	1059669
Company Number:	3269700
Registered Office and Principal Address:	South Kent Community Church The Cornerstone Centre Castle Hill Avenue Folkestone CT20 2QR
Company Secretary:	Mrs J Rawlings

Directors and Trustees

The Trustees of the charitable company (the charity) are its Directors for the purposes of charity law. The Directors and officers who served during the year and since the year end were as follows:

Mr T Burgess (Chair Buildings Sub Committee)
Mr A Earl (Chair of Trustees from 1st April 2022)
Mr S Griffiths (Chair Finance Sub Committee)
Mr S Hunnibal
Mr M Lamb
Mrs J Rawlings (Trust Secretary)
Mr M Earl (appointed 2nd May 2023)
Mr N Lewis (appointed 2nd May 2023)
Mrs A Short (appointed 2nd May 2023)

Mr R Jones and Mr V Oliver resigned as Trustees with effect from 31st March 2022.

Objectives and Activities

The main objects of the charity are

- a) To promote the Christian faith within the United Kingdom and overseas;
- b) To relieve the aged, the poor, the needy, the sick and those generally existing in conditions of hardship and distress;
- c) To advance education;
- d) To promote other charitable objects as decided by the directors from time to time.

In planning the activities of the charitable company, the directors have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

The main activity of the charity is the operation of a church in the South Kent area.

REPORT OF THE TRUSTEES
for the year ended 31st December 2022 (Continued)

Achievements and Performance

The Trustees, are also directors of the charity and the terms are used interchangeably in this Report.

A Structure and Organisation

South Kent Community Church (SKCC) is a charity with a congregation of approximately 250 people spread across the area of Folkestone, Hythe, and surrounding villages. A board of Trustees exists (currently 6 members) who have oversight of the legal and administration of the charity and a leadership team (8 members) who are tasked with the spiritual leadership of the church. The two groups work closely together.

During 2022 a sub-group continued the process of reviewing and updating the Articles of Association with a view to also amending the charity name to South Kent Community Church. Anthony Collins Solicitors were appointed to assist with this work, which remained ongoing at the close of the year.

- 1 **Buildings - The Cornerstone Centre**, Castle Hill Avenue, Folkestone, CT20 2QR is the home of South Kent Community Church and is used for Sunday gatherings (adults, youth & children), an office base, community projects and private lettings.
- 1.2 Trustees are pleased to report an increase in lettings at The Cornerstone Centre which brings in additional income to tithes and offerings. Porchlight now use the back hall every Friday morning and several other smaller organisations are beginning to make use of the facilities in the back hall which is a modern self-contained space having been renovated in 2019. Other parts of the building have also been let to external users and this is something the Trustees are keen to develop though they note availability can be limited due to SKCC's own community project activities requiring the space.
- 1.3 Following the sale of 11 Twiss Avenue (see below), Trustees were able to use funds to pay off the remaining bank loan on The Cornerstone Centre which was something to celebrate just 5 years after purchasing the building.
- 1.4 Trustees continue to be mindful of larger works at The Cornerstone Centre requiring significant funding such as repairs to the clock tower at a cost of circa. £50,000 and a new hot air heating system for the main hall at a cost of circa. £60,000. They hope to secure grant funding towards some of these costs. Trustees also look to appoint a part-time buildings manager to oversee and manage all key aspects of building maintenance at The Cornerstone Centre.
- 1.5 The following maintenance works were carried out at The Cornerstone Centre during 2022; soundproof installation in the back hall, various electrical works including replacing light fittings in the clock tower, replacing/updating intruder alarms, and minor roof repairs in the foyer following a leak.
- 1.6 **Buildings – 11 Twiss Avenue.** Following the Trustees decision to sell the property 11 Twiss Avenue in December 2021, Mapps Estate Agents and Frederic Hall Solicitors were appointed to oversee the sale. The property generated significant interest and a sale was completed in May 2022. After selling fees were deducted £546,104.40 was paid into the SKCC bank account.
- 1.7 In the first instance, Trustees discussed using monies from the sale as follows: to employ a buildings manager for 2 years (approx. £36,000), to pay off the mortgage on The Cornerstone Centre (approx. £92,000), to invest in new PA equipment (approx. £30,000), to give away 10% as a tithe to projects outside of SKCC's control (approx. £54,600) with remaining monies to be used on remedial works at The Cornerstone Centre, towards shortfall on current/future budgets, pursuing the vision of SKCC through development and growth of our core work.

CHRISTIAN COMMUNITY CHURCH (SOUTH KENT)
REPORT OF THE TRUSTEES
for the year ended 31st December 2022 (Continued)

3.

2 **Grant-Applications / Legacy Gifts** – there were no grants of legacy gifts received in 2022.

3 **Employment**

3.1 The charity employs 7 members of staff (3 full-time and 4 part-time) who continue to pursue the vision of South Kent Community Church with commitment and integrity. Roles include pastoral care, administration/finance, youth & children's work, and debt support in collaboration with Christians Against Poverty. NB The salary paid to Joyce Rawlings is in respect of her paid role as Administrator and does not include any payment in respect of being a Trustee.

3.2 The Trustees continue to delegate day-to-day management and decision making to the operational team members (James Coombs, Phil Haines & Joyce Rawlings).

3.3 The Trustees were keen to keep the principle of an annual increase to salaries that matched cpi and as there were no affordability constraints an increase of 5% was approved for all employees.

3.4 The trustees continue to be satisfied with the auto-enrolment pension scheme with People's Pension and made the relevant employer contributions during 2022.

4 **Risk Management/Policies**

4.1 The Trustees continue to recognise the importance of assessing and managing risk associated with the charity's objectives and as such, have overall responsibility for the risk assessment policy. However, the Operations Team implement and maintain relevant systems consistent within the policy on behalf of the Trust.

4.2 The Safeguarding Policy is reviewed annually. During 2022 a serious incident was reported to the Charity Commission. Though no further regulatory advice was required, the trustees agreed it would be good practice to perform a 'lessons learnt' review with an independent safeguarding professional. In addition to this, MyConcern (a secure database for recording incidents) was installed. All volunteers working with children & vulnerable adults follow a safer recruitment process including carrying out an enhanced DBS check where eligible.

4.3 The Trustees also conducted reviews of the charity's policies in risk management, conflict of interest, volunteer management, complaints handling and paying staff in order to identify areas of risk and to initiate planning to mitigate these risks. The Trustees also reviewed income/expenditure reports regularly throughout the year so that any financial risk could be identified early, and appropriate action taken.

4.4 Risk assessments continued to be prepared for each activity undertaken.

5 **Covid-19 Response**

5.1 At the start of the year, the Trustees and Leadership Team continued to be deliberately cautious in relaxing Covid-19 guidelines, particularly for Sunday services instead choosing to 'prefer one another' and give time and space for everyone to adapt and be confident in coming. However, from 6th March 2022 the formal advice to wear masks at SKCC Sunday gatherings was removed (though individuals were free to choose to continue to do so if preferred or vulnerable).

5.2 Whilst the long-term impact of Covid-19 on the operations of the charity were difficult to measure at the start, over the past two years the charity has shown it is able to cope/adapt with significant change and continues to be a going concern. The Trustees and Leadership Team are thankful for the continued provision of finance through the voluntary donations from church members.

B Charity objectives and activities during 2022

1. When initially planning their activities for the year, the Trustees had again been mindful of the spirit and letter of the Charity Commissioners' guidance on public benefit, remaining aware of the specific guidance related to charities which exist for the advancement of religion.

CHRISTIAN COMMUNITY CHURCH (SOUTH KENT)
REPORT OF THE TRUSTEES
for the year ended 31st December 2022 (Continued)

4.

B Charity objectives and activities during 2022 (continued)

2. Much of the direct outworking of the vision continued to take place in south-east Kent, focusing on large and small settlements within that area. South Kent Community Church (SKCC), is also connected to Churches Together in Folkestone and Hythe and shared joint gatherings across the town throughout the year, including Easter and Christmas services. SKCC is also connected to Forge a network of churches based across Kent, London, Hampshire, and Cornwall enabling a shared relationship and activities. During 2022 Forge hosted various events for leaders and members of SKCC this included a leaders' retreat, a gathering at the Big Church Festival, and training on Creation Crisis Care.
3. The Trustees continued to pursue their constitutional duties in respect of investing in Christian workers, outreach, and wide-ranging youth and children's work.
- 3.1 Sunday services were held at The Cornerstone Centre each week with teaching and worship in an informal and relaxed atmosphere, providing practical, biblical teaching using a variety of gifted speakers. Children & youth have their own age-related teaching in groups that meet after sung worship. Additionally, each month we host youth church (3rd Sunday) and Kidz Church (4th Sunday) from the back hall. These services are tailored specifically to the youth and children and run for the full length of the adult service. The Trustees and Leadership Team noted that the regular pattern of existing members attending on a Sunday morning had been slow to return following the pandemic. However, several new people joined during the year with regular attendance increasing which is encouraging. Sunday services continue to be live streamed to Facebook making it accessible for those within the church family who are unable to attend and to those further afield. Towards the end of the year Trustees invested in PA equipment which made a significant difference to the quality of sound in the building and online. Outside of Sunday mornings, Connect Groups (smaller groups meeting in homes to share life and pray together), and Impact Groups (focus groups such as Bible study, cells) continued for adults and youth.

In addition, the following planned outreach activities were also carried out: Alpha, the Prayer Course, Men's and Ladies Events and a new initiative known as 'Blessing Sunday' where the leadership team set aside a Sunday service to take the church out of the building to bless the community through acts of kindness. Following on from the success of previous years the Trustees were pleased to report a good number of children & youth from SKCC were also able to participate in the Urban Saints Southeast Summer Camp and Satellites youth camp.

- 3.2 During 2022, the Trustees continued to work with the Leadership Team in their vision to '*demonstrate God's Kingdom in Community – at Home and *Away*'. **At Home** involvement was demonstrated through the following community projects:
 - **Options**, a pregnancy crisis service offering free unbiased confidential support for unplanned pregnancy, post abortion and pregnancy loss. At the start of 2022 support was mainly by telephone/Zoom, however towards the end of the year in person appointments had resumed at The Cornerstone Centre. Options hosted a celebratory lunch to mark their 25th Anniversary on 27th June 2022, and as part of Baby Loss Awareness Week, hosted a memorial service in October 2022.
 - **Little Treasures Parent and Toddler Group**, runs on Monday mornings during term time, providing refreshments, craft, play and singing time. The group saw huge growth in 2022 with approximately 40 families coming on a regular basis which meant opening a second larger hall at The Cornerstone Centre to facilitate.
 - **Coffee Mornings** at The Gate – on the first Friday of the month tailored to all ages and on the third Friday of the month tailored specifically for parents with 'little ones'. Both are well attended and appreciated within the community, reaching out to those outside of SKCC.

REPORT OF THE TRUSTEES
for the year ended 31st December 2022 (Continued)

- **Drop In**, held at The Cornerstone Centre, providing social interaction & food provision for the homeless on Monday and Wednesday afternoons. Numbers of guests using the service ranged between 20 – 40 each session during 2022. A particular highlight for guests is the ‘fish & chip’ lunch which is held during the Easter period.
- **The Mill Youth Club** runs out of the back hall at The Cornerstone Centre on Friday evenings during term-time and sees approximately 20 – 30 young people coming along from within the community.
- **School Assemblies/Prayer Club** – SKCC’s children’s & youth worker continues to maintain regular visits to 8 local primary schools sharing assemblies using video/puppets. The prayer club has been a new venture in 2022 working in partnership with Christchurch Primary Academy and can see up to 60 children attending each week.
- **Christians Against Poverty (CAP)** - The Trustees continued to fully fund the local work of CAP Folkestone under the management of Angela Burnett. During the year, 26 new clients were visited (either a single person, couple, or family) and the work of CAP Folkestone directly impacted 31 adults and 17 children with 8 clients becoming debt free. Members of SKCC and the wider community also filled 30 hampers with Christmas goodies which were given out to CAP families/individuals.

3.3 Involvement ***Away**, either overseas or in the UK was demonstrated as follows:

- In Romania, through the organisations Aurora Christian Association and Hospice of Hope.
- In Rwanda, through supporting Tom MacGregor and his work with Azizi Life.
- In Mozambique, through supporting Heather Pritchard and her work with Kedesh Santuario.
- In Burkina Faso, through supporting a local school in Koden.
- Amor Europe.
- Mission Aviation Fellowship.
- Folkestone Churches Winter Shelter Project.
- Rainbow Centre.
- Kings School of Theology.
- Canal Ministries.
- Christians Against Poverty.
- Scripture Union.

The Trustees believe in the principle of tithing and therefore assigned 10% of income received into the general fund at SKCC to needs beyond the direct running of the charity (namely those listed above).

In addition to this, in March and September 2022, SKCC took part in food packs held at The Cornerstone Centre and arranged by the charity Feed the Hungry, the September pack saw food being sent to Burkina Faso. Special offerings were also taken during the year in response to the flooding disaster in Pakistan, and the war in Ukraine. The Trustees also set aside a sum within their budget towards international ministry but as we were still in the aftermath of Covid-19 this wasn’t spent in 2022. However, Trustees were delighted to welcome both Heather Pritchard and Tom MacGregor and his family for home assignment visits during 2022. It was very encouraging to hear firsthand the work they are doing.

REPORT OF THE TRUSTEES
for the year ended 31st December 2022 (Continued)

The Trustees once again express thanks to all employees for their tireless commitment throughout the year, and gratefully acknowledge the huge number of volunteers who contribute their time, energy, and skills to enable the charity to provide such a variety of activities and community projects, noting that without our volunteers the charity would not be able to function.

C Bankers

National Westminster Bank plc, Europa House, 49 Sandgate Road, Folkestone, Kent CT20 1RU.

D Reporting Accountants

A J Carter & Co, Chartered Accountants, 22b High Street, Witney, Oxon, OX28 6RB.

Financial Review

The total income for the year was £294,631 and total expenditure on charitable activities amounted to £336,193. This left a deficit for the year of £49,628 on unrestricted funds and a surplus of £8,066 on restricted funds before the income from the sale of 11 Twiss Avenue. The balance on unrestricted funds at the year-end was £932,837 and restricted funds £33,372.

The main source of income during the year was donations.

Reserves Policy

A longstanding element of financial management within the charity has been the establishment of a principle on which to base the holding of reserves and ongoing monitoring thereof. A balance is sought between the taking of considered risk and the prudent maintenance of funds. Chief amongst a number of obvious principles is to maintain the ability to pay employee salaries and the day-to-day running of The Cornerstone Centre for a sufficient period, following any severe cessation of cash-flow. The Trustees hold reserves sufficient to pay salaries and meet all essential bills for three months if circumstances should so demand. Any additional reserves are with a view to funding longer-term projects, particularly in terms of The Cornerstone Centre, which may include its restoration and to meet the needs outlined in the charity objectives. Following the sale of 11 Twiss Avenue, monies held by the charity in Reserves are in excess and Trustees will form a long-term plan to assign the additional reserves that have recently built up to further grow the objects of the charity.

Structure Governance and Management

Governing Document

Christian Community Church (South Kent) is a company limited by guarantee governed by its Memorandum and Articles of Association dated 1st October 1996. It is registered as a charity with the Charity Commission. Members of the charitable company guarantee to contribute amounts not exceeding £1 to the assets of the charitable company in the event of winding up.

Mandatory meetings of the trustees were held throughout the year, reviewing the charity's activities and evaluation of its performance, supported by the regular additional work of the trustees' finance and buildings' sub-committees.

Appointment of Trustees

The directors keep the composition of the board under review and will seek to appoint additional members with appropriate skills and expertise should the need arise. Interested parties are given details of the background of the charitable company in order to make them aware of current activities. Following the resignation of two Trustees during 2022 the board began the process of seeking new appointments.

James Coombs and Phil Haines (the two main leaders of the church) receive open invitation to attend Trust meetings. Mutual awareness and shared vision are beneficial to all whilst voting rights remain solely with Trustees, who are free (should they wish at any time) to ask the two leaders to withdraw, allowing Trustees to discuss an item in private.

**REPORT OF THE TRUSTEES
for the year ended 31st December 2022 (Continued)**

To be appointed a trustee they must be over 18, recommended by other trustees and a member of the charity.

According to the Charity's Instrument and Articles of government, the board of directors is sovereignly responsible for appointing new directors. By custom, non-binding advice is sought from the appointed church leadership. There are regulations concerning the maintaining of a majority of directors who draw no income from the charity of any kind and the number of directors may not fall below three. No trustees received any remuneration from the charity in their role as trustee.

This Report was approved by the Board on 20th September 2023

A Earl

Signed on its behalf by:
Director and Trustee

Folkestone, Kent

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report to the trustees on my examination of the accounts of Christian Community Church (South Kent) (the charitable company) for the year ended 31st December 2022.

Responsibilities and Basis of Report

As the charity's trustees (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination I have followed the directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent Examiner's Statement

Since the charitable company'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.

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:

1. accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

A P Williams FCCA
A J Carter & Co
Chartered Accountants

22b High Street
Witney
Oxon
OX28 6RB

22nd September 2023

STATEMENT OF FINANCIAL ACTIVITIES
(including an income and expenditure account)
for the year ended 31st December 2022

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
		£	£	£	£
Income from:					
Donations and grants	3	246,764	39,425	286,189	375,490
Investments	4	1,263	-	1,263	11
Other trading activities - Rental income		4,055	-	4,055	1,895
Other income - Sundry income		2,724	400	3,124	308
Total incoming resources		<u>254,806</u>	<u>39,825</u>	<u>294,631</u>	<u>377,704</u>
Expenditure on:					
Charitable activities	5	304,434	31,759	336,193	334,113
Total expenditure		<u>304,434</u>	<u>31,759</u>	<u>336,193</u>	<u>334,113</u>
Net income/(expenditure) and net movement in funds for the year		(49,628)	8,066	(41,562)	43,591
Transfer between funds		5,035	(5,035)	-	-
Other recognised gains					
Gains on sale of fixed assets	20	469,437	-	469,437	-
Net movement in funds		<u>424,844</u>	<u>3,031</u>	<u>427,875</u>	<u>43,591</u>
Reconciliation of funds					
Total funds brought forward		507,993	30,341	538,334	494,743
Total funds carried forward		<u>£932,837</u>	<u>£33,372</u>	<u>£966,209</u>	<u>£538,334</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

The notes on pages 11 to 19 form part of these financial statements

CHRISTIAN COMMUNITY CHURCH (SOUTH KENT)

10.

**BALANCE SHEET
as at 31st December 2022**

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	11	373,739	451,056
Total fixed assets		<u>373,739</u>	<u>451,056</u>
Current assets			
Debtors	12	14,536	18,957
Investments	13	545,937	111,486
Cash at bank and in hand		39,111	59,179
Total current assets		<u>599,584</u>	<u>189,622</u>
Liabilities			
Creditors falling due within one year	14	7,114	11,235
Net current assets		<u>592,470</u>	<u>178,387</u>
Total assets less current liabilities		<u>966,209</u>	<u>629,443</u>
Creditors: falling due after more than 1 year	15	-	91,109
Total net assets	16	<u>£966,209</u>	<u>£538,334</u>
The funds of the Charity			
Restricted income funds	17	33,372	30,341
Unrestricted income funds	17	907,684	476,569
Designated income funds	17	25,153	31,424
Total unrestricted funds		<u>932,837</u>	<u>507,993</u>
Total charity funds		<u>£966,209</u>	<u>£538,334</u>

For the year ended 31st December 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors Responsibilities

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and

The directors acknowledge their responsibilities for complying with the requirements of the act with respect to the accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the special provisions relating to companies subject to the Small Companies Regime within part 15 of the Companies Act 2006

These accounts were approved by the board of directors and authorised for issue on: 20th September 2023 and are signed on their behalf by:

A Earl

.....

Director

The notes on pages 11 to 19 form part of these financial statements

NOTES TO THE ACCOUNTS
for the year ended 31st December 2022

1. **Accounting Policies**

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) **Basis of Preparation and Assessment of Going Concern**

The Financial Statements have been prepared in accordance with the Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Standard applicable in the UK and the Republic of Ireland (FRS 102) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Christian Community Church (South Kent) meets the definition of a public benefit entity under FRS 102.

The directors consider that there are no material uncertainties about the charity's ability to continue as a going concern.

b) **Income Recognition Policies**

Items of income are recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds;
- any performance conditions attached to the items of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

For legacies entitlement is taken as the earlier of:

- The date on which the charity is aware that Probate has been granted;
- the estate has been finalised and notification has been made by the Executors to the Trust that a distribution will be made; or
- when a distribution is received from the Estate.

Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the Charity has been notified of the Executors intention to make a distribution. Where legacies have been notified to the Charity, or the Charity is aware of the granting of the probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of a specific performance or provision of other specified service is deferred until the criteria for income recognition are met.

c) **Donated Services and Facilities**

In accordance with the Charities SORP (FRS 102) the general time of volunteers is not recognised in the accounts.

d) **Interest Receivable**

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

NOTES TO THE ACCOUNTS
for the year ended 31st December 2022 (continued)

e) **Fund Accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of the Charity. Designated funds are unrestricted funds of the Charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for the particular areas of the Charity's work or for specific projects being undertaken by the Charity.

f) **Expenditure and Irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on Charitable activities includes the cost of running the activities of South Kent Community Church.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

g) **Tangible Fixed Assets**

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on the straight line basis as follows:

Asset Category	Annual Rate
Equipment	25% per annum
Freehold property	2 % per annum
Freehold land	0% per annum

h) **Debtors**

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

i) **Cash at Bank and in Hand**

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

j) **Creditors and Provisions**

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

k) **Pensions**

The charity operates a defined contribution scheme, the assets of which are held outside the charity. The contributions by the charity in the year are detailed in note 7.

l) **Operating losses**

The charity classifies the lease of the photocopier as an operating lease, the title to the equipment remains with the lessor. Rental charges are charged on a straight line basis over the terms of the lease.

NOTES TO THE ACCOUNTS
for the year ended 31st December 2022 (continued)

m) **Grants**

Income from government and other grants, whether ‘capital’ grants or ‘revenue’ grants, is recognised when the charity has entitlement to the funds, and any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

2. **Legal Status of the Charity**

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

3. **Income from donations**

	2022	2021
	£	£
Gifts, donations, legacies and grants	286,189	375,490
	<u>£286,189</u>	<u>£375,490</u>

Of the £286,189 received in 2022 (2021: £375,490) £39,425 was restricted funds (2021: £74,680) and £246,764 (2021: £300,810) unrestricted funds.

The charity benefits greatly from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with FRS 102 and the Charities SORP (FRS 102) the economic contribution of general volunteers is not recognised in the accounts.

4. **Investment income**

All of the Charity investment income arises from money held in deposit accounts at NatWest bank.

5. **Analysis of expenditure on charitable activities**

	Christians Against Poverty £	Church activity £	2022 Total £	2021 Total £
Expenditure on projects	6,031	69,795	75,826	81,609
Pastoral support	-	127,831	127,831	136,760
Property costs, licences and insurance	-	36,112	36,112	28,596
Office and resources costs	-	10,241	10,241	9,351
Depreciation		22,055	22,055	18,160
Staff and administration support	18,106	34,462	52,568	50,542
Accountancy	-	3,050	3,050	2,970
Professional fees	-	2,772	2,772	-
Bank charges	-	1,336	1,336	1,339
Loan interest	-	4,402	4,402	4,786
Total	<u>£24,137</u>	<u>£312,056</u>	<u>£336,193</u>	<u>£334,113</u>

Of the £336,193 expenditure in 2022 (2021: £334,113), £304,434 was charged to unrestricted funds (2021: £284,863) and £31,759 to restricted funds (2021: £49,250).

NOTES TO THE ACCOUNTS
for the year ended 31st December 2022 (continued)

6. Net income/(expenditure) for the year

	2022	2021
	£	£
<i>This is stated after charging:</i>		
Depreciation	22,055	18,160
Independent examiner's fee	<u>3,050</u>	<u>2,970</u>

7. Analysis of staff costs and trustee remuneration and expenses

	2022	2021
	£	£
Salaries and wages	163,330	173,823
Social security costs	10,761	11,222
Employer contribution to defined contribution pension scheme	<u>6,231</u>	<u>6,490</u>
	<u>£180,322</u>	<u>£191,535</u>

No employees had emoluments in excess of £60,000 (2021: Nil).

Two of the directors and key management personnel of the charitable company are also pastors and administrators within the church and have received the following amounts from the charitable company relating to their pastoral/administration services:

	2022	2021
	£	£
V Oliver- salary (until resigned on 31 March 2022)	1,875	7,351
V Oliver- national insurance contributions	-	-
J Rawlings- salary	29,116	28,064
J Rawlings- national insurance contributions	2,919	2,654
J Rawlings-pension contributions	<u>1,167</u>	<u>1,122</u>
	<u>£35,077</u>	<u>£39,191</u>

The company's Memorandum and Articles of Association specifically prohibits them from receiving any remuneration or benefit in respect of their role as directors of the company or trustees of the charity. They are remunerated in their capacity as pastors/administrators of the church as expressly permitted.

One of the director's spouses is also remunerated by the charitable company for administration services:

	2022	2021
	£	£
J Oliver- salary (until spouse resigned 31 March 2022)	493	1,911
J Oliver- national insurance contributions	-	-
J Oliver-pension contributions	<u>20</u>	<u>76</u>
	<u>£513</u>	<u>£1,987</u>

NOTES TO THE ACCOUNTS
for the year ended 31st December 2022 (continued)

8. Staff numbers

The average monthly number of employees during the year was as follows:

	2022 Number	2021 Number
Pastoral	3	4
Youth and children's worker	1	1
Christians Against Poverty	1	1
Caretaker	-	1
Administration	2	2
	<u>7</u>	<u>9</u>

9. Related party transactions

During the year one of the directors was paid expenses in respect of telephone and travel in the sum of £512 (2021: one director £610).

During the year the trustees, their spouses and key management personnel donated £40,020 (2021: £46,775) to the charity in total, with £2,323 of this being restricted.

10. Corporation tax

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

11. Tangible fixed assets

	Freehold Properties £	Equipment £	Total £
Cost:			
As at 31.12 2021	474,666	60,007	534,673
Additions	-	21,050	21,050
Disposals	(102,500)	-	(102,500)
As at 31.12 2022	<u>372,166</u>	<u>81,057</u>	<u>453,223</u>
Depreciation:			
As at 31.12 2021	46,041	37,576	83,617
Charge for year	4,962	17,093	22,055
On Disposals	(26,188)	-	(26,188)
As at 31.12 2022	<u>24,815</u>	<u>54,669</u>	<u>79,484</u>
Net book value:			
As at 31.12 2022	<u>£347,351</u>	<u>£26,388</u>	<u>£373,739</u>
As at 31.12 2021	<u>£428,625</u>	<u>£22,431</u>	<u>£451,056</u>

NOTES TO THE ACCOUNTS
for the year ended 31st December 2022 (continued)

12. Debtors

	2022	2021
	£	£
Other debtors	10,352	13,818
Prepayments	4,184	5,139
	<u>£14,536</u>	<u>£18,957</u>

13. Current asset investments

	2022	2021
	£	£
Cash on deposit	545,937	111,486
	<u>£545,937</u>	<u>£111,486</u>

14. Creditors: amounts falling due within one year

	2022	2021
	£	£
Other creditors and accruals	7,114	7,146
Bank loan (secured)	-	4,089
	<u>£7,114</u>	<u>£11,235</u>

15. Creditors: amounts falling due after more than one year

	2022	2021
	£	£
Secured bank loan (falling due in less than 5 years)	-	16,360
Secured bank loan (falling due in more than 5 years)	-	74,749
	<u>£-</u>	<u>£91,109</u>

The loan from NatWest bank has been paid off in full during the year.

16. Analysis of net assets between funds

	General Fund	Designated Funds	Restricted Funds	Total
	£	£	£	£
Tangible fixed assets	373,739	-	-	373,739
Cash at bank and in hand	(18,306)	25,153	32,264	39,111
Other net current assets/(liabilities)	552,251	-	1,108	553,359
Creditors of more than one year	-	-	-	-
Total	<u>£907,684</u>	<u>£25,153</u>	<u>£33,372</u>	<u>£966,209</u>

NOTES TO THE ACCOUNTS
for the year ended 31st December 2022 (continued)

17. Analysis of charitable funds

Analysis of movements in restricted funds

	Balance 1.1.22 £	Incoming resources £	Resources expended £	Transfers £	Funds 31.12.22 £
Burkina Faso	1,710	-	(1,004)	-	706
CAP	2,604	2,690	-	(5,000)	294
Cornerstone Centre-Drop in	679	1,555	(2,231)	-	3
Feed the hungry	876	4,505	(4,550)	-	831
Heather Pritchard	457	2,339	(1,500)	-	1,296
Help fund	6,713	2,400	(1,227)	-	7,886
KEDESH Students	450	1,875	(1,700)	-	625
KEDESH Santario	(2)	3,712	(3,710)	-	-
Men's events	194	-	-	-	194
Options	1,446	670	(518)	(35)	1,563
Options Legacy	10,000	-	(740)	-	9,260
Post box	625	5,824	(5,119)	-	1,330
Romania	595	-	-	-	595
Seabrook after school	56	-	-	-	56
SKCC Social events	600	-	-	-	600
Toddler group	310	1,501	(988)	-	823
Tom MacGregor	2,287	12,045	(8,000)	-	6,332
Winter shelter	673	250	(34)	-	889
Women's events	68	100	(79)	-	89
Youth	-	359	(359)	-	-
Total	£30,341	£39,825	£(31,759)	£(5,035)	£33,372

The restricted funds are for specific projects in the church's activities and pastoral care.

Transfers have been made to the restricted funds from the general fund at the discretion of the trustees to fund specific projects and cover deficits.

Transfers have been made from the restricted funds to the general fund at the discretion of the trustees to cover operating costs.

NOTES TO THE ACCOUNTS
for the year ended 31st December 2022 (continued)

17. Analysis of charitable funds (continued)

Analysis of movements in unrestricted funds

	Balance 1.1.22 £	Incoming resources £	Resources expended £	Recognised gains	Transfers £	Funds 31.12.22 £
General Funds	476,569	254,231	(260,805)	469,437	(31,748)	907,684
<i>Designated funds</i>						
After School Clubs	500	-	-	-	-	500
Amor Europe	-	-	(1,200)	-	1,200	-
Assemblies	451	-	(31)	-	49	469
Burkina Faso	-	-	(2,000)	-	2,000	-
Canal Ministries	-	-	(2,200)	-	2,200	-
CAP Central	-	-	(4,992)	-	4,992	-
CAP SKCC	4,656	-	(1,039)	-	1,500	5,117
Children's work	1,204	-	(899)	-	695	1,000
Cornerstone - Drop In	1,350	-	-	-	650	2,000
Dave Richards	-	-	(3,000)	-	3,000	-
Feed the Hungry	-	-	(975)	-	3,000	2,025
Forge Sphere	10	-	(1,740)	-	1,740	10
Forge Training	-	-	(1,278)	-	1,500	222
Heather Pritchard	1,000	-	(4,000)	-	3,000	-
International Ministry	5,000	-	(500)	-	-	4,500
Kedesh Boys Home	-	-	(500)	-	500	-
KST	-	-	(200)	-	200	-
L T Discretion	499	-	-	-	152	651
Local Area Folkestone	271	-	(308)	-	228	191
Local Area Hythe	358	-	(115)	-	142	385
MAF	-	-	(900)	-	900	-
Millfield Tithe	7,200	-	(4,700)	-	-	2,500
Mortgage extra	2,800	-	-	-	(2,800)	-
New equipment	90	-	(2,635)	-	2,545	-
Options	230	-	-	-	(230)	-
Outreach Events	921	8	(334)	-	79	674
PA	7	-	(1,303)	-	1,268	(28)
Publicity	1,000	-	-	-	-	1,000
Rainbow centre	-	-	(1,200)	-	1,200	-
Romania	-	-	(500)	-	500	-
Rwanda	-	-	(496)	-	500	4
Safe Place	272	-	-	-	(272)	-
Scripture Union	-	-	(900)	-	900	-
Self fund	-	199	(329)	-	110	(20)
Sponges	-	-	(57)	-	500	443
Training & equipment	1,092	-	(2,090)	-	2,748	1,750
Visiting speakers	830	-	(420)	-	170	580
Winter shelter	300	-	-	-	-	300
Youth work	1,383	368	(2,788)	-	1,917	880
Total	£507,993	£254,806	£(304,434)	£469,437	£5,035	£932,837

NOTES TO THE ACCOUNTS
for the year ended 31st December 2022 (continued)

17. Analysis of charitable funds (continued)

Name of unrestricted fund	Description, nature and purposes of the fund
----------------------------------	---

General fund	The 'free reserves' after allowing for all designated funds.
--------------	--

The designated funds are for specific projects in the church's activities and pastoral care.

Transfers have been made to the designated funds from the general fund at the discretion of the trustees to fund specific projects.

Likewise, when no longer required, funds are transferred back to the general funds.

A transfer has been made from the PA fund to the general fund as the fund has been used to purchase new PA equipment during the year.

18. Pension commitments

The charity operates a defined contribution scheme the assets of which are held separately from those of the charity in an independently administered fund. At the balance sheet date unpaid contributions of £2,336 (2021: £2,246) were due to the fund. They are included in other creditors.

19. Other financial commitments

At 31st December 2022 the charity had commitments under non-cancellable operating leases over the remaining 3½ years of the lease totalling £5,599.

20. Profit on Sale of Property

During the year the charity sold the property at 11 Twiss Avenue with a realised gain of £469,437.

INCOME AND EXPENDITURE ACCOUNT
for the year ended 31st December 2022

2021

	£	£	£
INCOME			
Offerings, donations and legacies		246,548	300,182
Interest received		1,263	11
Restricted and designated income		39,641	75,308
Other income		3,124	308
Rental income		<u>4,055</u>	<u>1,895</u>
		294,631	<u>377,704</u>
EXPENDITURE			
Activities relating to work of church			
Restricted and designated expenditure	75,388		81,609
General project expenditure	438		-
Pastoral support	127,831		136,760
Motor and travel	636		1,079
Telephone	2,532		2,854
Caretaker salary	-		4,233
Heat, light, water and rates	12,756		6,167
Insurance and licences	11,422		9,171
Repairs and maintenance	11,934		9,025
Printing and stationery	3,833		2,779
Publicity	1,216		908
Books and tapes	163		71
Hospitality	826		1,599
Depreciation - Buildings	4,962		6,329
- Equipment	<u>17,093</u>		<u>11,831</u>
	<u>271,030</u>		<u>274,415</u>
Management and Administration			
Office and administration support	52,568		50,542
Computer consumables and software	1,035		61
Bank charges	1,336		1,339
Loan interest	4,402		4,786
Professional fees	2,772		-
Accountancy	<u>3,050</u>		<u>2,970</u>
	65,163		<u>59,698</u>
		<u>336,193</u>	<u>334,113</u>
NET (EXPENDITURE)/INCOME FOR THE YEAR		£(41,562)	£43,591

Accounts

CHRISTIAN COMMUNITY CHURCH (SOUTH KENT)

Accounts – 31st December 2021

CHRISTIAN COMMUNITY CHURCH (SOUTH KENT)

(A company limited by guarantee and not having a share capital)

Charity number: 1059669
Company number: 3269700

Accounts – 31st December 2021

INDEX

- 1-6. Report of the Trustees and General Information
- 7. Independent Examiner's Report to the Trustees
- 8. Statement of Financial Activities
- 9. Balance Sheet
- 10-18. Notes to the Accounts
- 19. Income and Expenditure Account

CHRISTIAN COMMUNITY CHURCH (SOUTH KENT)

**REPORT OF THE TRUSTEES
for the year ended 31st December 2021**

The Trustees are pleased to present their annual report and financial statements of the charitable company for the year ended 31st December 2021 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the charities Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland: FRS 102) issued in October 2019.

Reference and Administration Details

The charity's name is Christian Community Church (South Kent) and also operates under the name of South Kent Community Church.

Charity Registration Number: 1059669

Company Number: 3269700

Registered Office and Principal Address: The Cornerstone Centre
Castle Hill Avenue
Folkestone
Kent,
CT20 2QR

Company Secretary: Mrs J Rawlings

Directors and Trustees

The Trustees of the charitable company (the charity) are its Directors for the purposes of charity law. The Directors and officers who served during the year and since the year end were as follows:

Mr T Burgess (Chair Buildings Sub Committee)
Mr A Earl
Mr S Griffiths (Chair Finance Sub Committee)
Mr S Hunnibal
Mr R Jones (Chair of Trustees) (resigned 31st March 2022)
Mr M Lamb
Mr V Oliver (resigned 31st March 2022)
Mrs J Rawlings (Trust Secretary)

Objectives and Activities

The main objects of the charity are

- a) To promote the Christian faith within the United Kingdom and overseas;
- b) To relieve the aged, the poor, the needy, the sick and those generally existing in conditions of hardship and distress;
- c) To advance education;
- d) To promote other charitable objects as decided by the directors from time to time.

In planning the activities of the charitable company the directors have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

The main activity of the charity is the operation of a church in the South Kent area.

**REPORT OF THE TRUSTEES
for the year ended 31st December 2021 (Continued)**

Achievements and Performance

The Trustees, are also directors of the charity and the terms are used interchangeably in this Report.

A Structure and Organisation

South Kent Community Church is a charity with a congregation of approximately 280 people (includes U18s) spread across the area of Folkestone, Hythe and surrounding villages. A board of Trustees exists (8 members) who have oversight of the legal and administration of the charity and a leadership team (10 members) who are tasked with the spiritual leadership of the church. The two groups work closely together.

The Cornerstone Centre, Castle Hill Avenue, Folkestone, CT20 2QR is the home of South Kent Community Church and is used for Sunday gatherings (adults, youth & children), an office base, community projects and private lettings.

1 Buildings

- 1.1 The Cornerstone Centre remained unused for the start of 2021 in response to Covid-19. Sunday gatherings returned in April 2021 with limited capacity, congregants were also asked to pre-book seats, to wear face coverings and to refrain from singing.
- 1.2 The back hall at The Cornerstone Centre also remained out of use in response to Covid-19. However, by September 2021 the hall had begun to be put to use by SKCC activities and also external bookings. This was an encouragement to the Trustees as the hall had been redundant following its renovation completion at the start of 2020.
- 1.3 The following electrical works were carried out at The Cornerstone Centre during 2021 - hand dryers were installed in the main toilet block, various cabling for the new AV equipment and lighting alterations in the auditorium. All works were carried out in keeping with Covid-19 safety measures.
- 1.4 The Trustees instructed an architect to carry out a quinquennial survey report for The Cornerstone Centre in order to identify any problems relating to the building and to establish priorities for repair. The report highlights work to be carried out across a 5-year period varying in degree of cost and involvement.
- 1.5 The Trustees continue to be mindful of repairs needed to the clock tower, referred to in the quinquennial report, and whilst they are not urgent, repairs will be needed at a cost of circa. £50,000.
- 1.6 In the autumn of 2021 the Trustees considered best use of their property (11 Twiss Avenue) as the long-standing occupant is no longer able to live there due to a decline in health. Mindful that decisions concerning the property need to be made in the charity's best interest and in line with the charity's objectives it was agreed to obtain valuations and put the property on the market (December 2021).

2 Grant-Applications / Legacy Gifts

- 2.1 There were no grants received in 2021.
- 2.2 A legacy gift of £50,000 was received in July 2021. The following restrictions were put in place for the legacy: £20,000 for general funds, £20,000 for overseas ministry and £10,000 towards the work of *Options (*or if not possible for the church to use as they see fit).

CHRISTIAN COMMUNITY CHURCH (SOUTH KENT)
REPORT OF THE TRUSTEES
for the year ended 31st December 2021 (Continued)

3.

3 Employment

3.1 The charity employs *9 members of staff (3 full-time and 6 part-time) who continue to pursue the vision of South Kent Community Church with commitment and integrity. Roles include pastoral care, administration/finance, caretaking, youth & children and debt support in collaboration with Christians Against Poverty.

*During the year, Trustees recorded resignations from Gary Lamb (September 2021) and Eric Brooks (November 2021)

3.2 The Trustees continue to delegate day-to-day management and decision making to the operational team members (James Coombs, Phil Haines & Joyce Rawlings).

3.3 The Trustees were keen to keep the principle of an annual increase to salaries that matched CPI and as there were no affordability constraints an increase of 1.9% was approved for all employees.

3.4 The trustees continue to be satisfied with the auto-enrolment pension scheme with People's Pension and made the relevant employer contributions during 2021.

4 Risk Management/Policies

4.1 The Trustees continue to recognise the importance of assessing and managing risk associated with the charity's objectives and as such, have overall responsibility for the risk assessment policy. However, the Operations Team implement and maintain relevant systems consistent within the policy on behalf of the Trust.

4.2 The Safeguarding Policy was reviewed and updated during the year. In addition, external safeguarding training via Zoom took place for all Trustees and all volunteers working with children/vulnerable adults. DBS checks are also carried out for all volunteers working with children & vulnerable adults.

4.3 Throughout the year the Trustees conducted reviews of the charity's operations in order to identify areas of risk and to initiate planning to mitigate these risks. As part of this, the Trustees received income/expenditure reports on a monthly basis so that any financial risk could be identified early and appropriate action taken.

4.4 Risk assessments were prepared for each activity undertaken in line with Covid-19 requirements.

5 Covid-19 Response

5.1 As an organisation, we have remained adaptable in response to Covid-19 and the Trustees are grateful to the Operations Team for their ability to be flexible and to cope with the many unexpected challenges. Facilitating connection within the church family remained a high priority for the Trustees and leadership team. On-line provision of Sunday services and mid-week gatherings were made available and continued alongside the return to in-person meetings wherever possible.

The Trustees recorded the following time-line for activities:

From January – March 2021 Sunday services, connect group gatherings and prayer meetings continued to be livestreamed/hosted on Zoom. Community projects from The Cornerstone Centre remained on pause.

In April 2021, there was a return to Sunday gatherings at The Cornerstone Centre, though there were restrictions in place, such as limited capacity, booking a seat, face masks, social distance, no congregational singing and no refreshments. Activities for children & youth remained on-line as did prayer meetings, Bible studies and connect groups.

In May 2021, staff returned to using the office premises at The Cornerstone Centre and from June 2021, The Mill, Toddler Group & Drop In resumed activities from the building in line with covid-19 guidance. We also began to serve refreshments on a Sunday morning but with a take away service using disposable cups.

CHRISTIAN COMMUNITY CHURCH (SOUTH KENT)
REPORT OF THE TRUSTEES
for the year ended 31st December 2021 (Continued)

4.

July 2021, measures continued to be in place as above for Sunday services, other than congregants were permitted to sing (with a face covering) and social distancing was relaxed.

In August 2021, regular activities for children & youth also returned to The Cornerstone Centre or outdoor spaces near to the building.

In September 2021, the majority of activities at The Cornerstone Centre and at The Gate in Hythe had returned in some form.

November to December 2021, saw a spike in covid cases, which meant pausing some of the community projects again and whilst Sunday gatherings and Christmas activities remained, they were also adjusted accordingly.

- 5.2 Recognising the importance of the live-streamed Sunday services, particularly reaching those who are unable to meet in-person, the Trustees invested in further AV equipment to improve and facilitate this.
- 5.3 Noting again the importance of connection, additional pastoral support was offered to those most vulnerable within the church family alongside weekly 'coffee & chat' sessions on Zoom for everyone.
- 5.4 Throughout the year, SKCC's community projects (listed under charitable objectives below) continued to adapt their services in line with covid-19 guidance. The community project leaders were keen to resume in-person services as soon as they were able, recognising the need within the community. By September 2021, all of SKCC's community projects had resumed to meeting in-person in some form or another.
- 5.5 Trustees continued to monitor finances closely during the year, which despite the pandemic, have remained in a fairly stable position, they are thankful for the provision of finance through the voluntary donations from church members.
- 5.6 International Ministry remained on hold throughout 2021 due to restrictions on travel. These restrictions also prevented home visits from Tom MacGregor (Rwanda) & Heather Pritchard (Mozambique) who SKCC support. However, the continued Zoom and live-streamed services within SKCC enabled connection with Tom & Heather which the Trustees understand to have been greatly appreciated.
- 5.7 Whilst the long-term impact of Covid-19 on the operations of the charity is difficult to measure, the charity has shown it is able to cope/adapt with significant change and continues to be a going concern.

B Charity objectives and activities during 2021

- 1. When initially planning their activities for the year, the Trustees had again been mindful of the spirit and letter of the Charity Commissioners' guidance on public benefit, remaining aware of the specific guidance related to charities which exist for the advancement of religion.
- 2. Much of the direct outworking of the vision continued to take place in south-east Kent, focusing on large and small settlements within that area. South Kent Community Church (SKCC), which receives apostolic input through Salt and Light Ministries, and continues to work in regional association with a network of churches called Forge on an informal basis.

CHRISTIAN COMMUNITY CHURCH (SOUTH KENT)
REPORT OF THE TRUSTEES
for the year ended 31st December 2021 (Continued)

5.

3. The Trustees once again express thanks to all employees for their tireless commitment throughout the year and gratefully acknowledge the huge number of volunteers who contribute their time, energy and skills to enable the charity to provide a variety of activities and community projects.
- 3.1 The Trustees continued to pursue their constitutional duties in respect of investing in Christian workers, outreach, and wide-ranging youth and children's work.
- 3.2 During 2021, the Trustees maintained community involvement through projects, such as Options (pregnancy crisis counselling), Little Treasures (parent and toddler group), Irene Astor Court & The Gate (coffee mornings), Drop In (social interaction & food provision for the homeless), and The Mill (youth club). The School's Assemblies Project and After School Clubs have yet to be reinstated post-covid 19. In addition, an Alpha course took place over Zoom for the first time which was successful in reaching those not only local to SKCC but also further afield.
- 3.3 The Trustees were pleased to report that the much-anticipated Urban Saints children & youth camps were able to go ahead during the summer of 2021 (covid-19 restrictions in place) with a good number of children & youth from SKCC participating.
- 3.4 The Trustees continued to assign around 10% of income to needs beyond the direct running of the charity including ongoing connections overseas in Romania, Rwanda, Mozambique, Burkina Faso and Amor Europe. In addition, support was given to UK initiatives, such as the Folkestone Rainbow Centre, The Kings School of Theology in Oxford, Salt & Light Ministries, Mission Aviation Fellowship, Scripture Union and the work of the Folkestone Churches Winter Shelter Project.
- 3.5 The Trustees also continued to fully fund the local work of Christians Against Poverty (CAP) Folkestone under the management of Angela Burnett.
- 3.6 The Sunday church gatherings for adults, youth & children were adapted according to covid-19 guidance throughout the year. The church family benefitted greatly from being able to meet in person again from April 2021. The Trustees noted that numbers, whilst good, have not returned to the regular pattern of pre-covid levels, however, there has been an increase in visitors/new members which is encouraging. Mid-week groups also gradually returned to in-person meetings having been on-line since the start of the pandemic.

C

Bankers

National Westminster Bank plc, Europa House, 49 Sandgate Road, Folkestone, Kent CT20 1RU.

Trustees were advised that their long-standing business relationship manager at NatWest was moving on at the end of March 2021 and a new manager would be appointed.

D

Reporting Accountants

A J Carter & Co, Chartered Accountants, 22b High Street, Witney, Oxon, OX28 6RB.

Financial Review

The total income for the year was £377,704 and total expenditure on charitable activities amounted to £334,113. This left a surplus for the year of £32,174 on unrestricted funds and a surplus of £11,417 on restricted funds. The balance on unrestricted funds at the year end was £507,993 and restricted funds £30,341

The main source of income during the year was donations and a legacy.

REPORT OF THE TRUSTEES
for the year ended 31st December 2021 (Continued)

Reserves Policy

A longstanding element of financial management within the charity has been the establishment of a principle on which to base the holding of reserves and ongoing monitoring thereof. A balance is sought between the taking of considered risk and the prudent maintenance of funds. Chief amongst a number of obvious principles is to maintain the ability to pay employee salaries and the day to day running of The Cornerstone Centre for a sufficient period, following any severe cessation of cash-flow. The Trustees hold reserves sufficient to pay salaries and meet all essential bills for three months, if circumstances should so demand. Any additional reserves are with a view to fund longer term projects, particularly in terms of The Cornerstone Centre, which may include its restoration, paying off the loan on the building and to meet the needs outlined in the charity objectives to continue the function of the charity.

Structure Governance and Management**Governing Document**

Christian Community Church (South Kent) is a company limited by guarantee governed by its Memorandum and Articles of Association dated 1st October 1996. It is registered as a charity with the Charity Commission. Members of the charitable company guarantee to contribute amounts not exceeding £1 to the assets of the charitable company in the event of winding up.

Mandatory meetings of the trustees were held throughout the year, reviewing the charity's activities and evaluation of its performance, supported by the regular additional work of the trustees' finance and buildings' sub-committees.

Appointment of Trustees

The directors keep the composition of the board under review and will seek to appoint additional members with appropriate skills and expertise should the need arise. Interested parties are given details of the background of the charitable company in order to make them aware of current activities.

James Coombs and Phil Haines (the two main leaders of the church) receive open invitation to attend Trust meetings. Mutual awareness and shared vision are beneficial to all whilst voting rights remain solely with Trustees, who are free (should they wish at any time) to ask the two leaders to withdraw, allowing Trustees to discuss an item in private.

To be appointed a trustee they must be over 18, recommended by other trustees and a member of the charity.

According to the Charity's Instrument and Articles of government, the board of directors is sovereignly responsible for appointing new directors. By custom, non-binding advice is sought from the appointed church leadership. There are regulations concerning the maintaining of a majority of directors who draw no income from the charity of any kind and the number of directors may not fall below three. No trustees received any remuneration from the charity in their role as trustee.

This Report was approved by the Board on 7th September 2022

A Earl

Signed on its behalf by:
Director and Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report to the trustees on my examination of the accounts of Christian Community Church (South Kent) (the charitable company) for the year ended 31st December 2021.

Responsibilities and Basis of Report

As the charity's trustees (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination I have followed the directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent Examiner's Statement

Since the charitable company'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.

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:

1. accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

A P Williams FCCA
A J Carter & Co
Chartered Accountants

22b High Street
Witney
Oxon
OX28 6RB

15th September 2022

STATEMENT OF FINANCIAL ACTIVITIES
(including an income and expenditure account)
for the year ended 31st December 2021

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
		£	£	£	£
Income from:					
Donations and grants	3	300,810	74,680	375,490	329,349
Investments	4	11	-	11	169
Other trading activities - Rental income		1,895	-	1,895	999
Other income - Sundry income		308	-	308	-
Total incoming resources		<u>303,024</u>	<u>74,680</u>	<u>377,704</u>	<u>330,517</u>
Expenditure on:					
Charitable activities	5	<u>284,863</u>	<u>49,250</u>	<u>334,113</u>	<u>343,991</u>
Total expenditure		<u>284,863</u>	<u>49,250</u>	<u>334,113</u>	<u>343,991</u>
Net income/(expenditure) and net movement in funds for the year		18,161	25,430	43,591	(13,474)
Transfer between funds		<u>14,013</u>	<u>(14,013)</u>	<u>-</u>	<u>-</u>
Net movement in funds		32,174	11,417	43,591	(13,474)
Reconciliation of funds					
Total funds brought forward		<u>475,819</u>	<u>18,924</u>	<u>494,743</u>	<u>508,217</u>
Total funds carried forward		<u>£507,993</u>	<u>£30,341</u>	<u>£538,334</u>	<u>£494,743</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

The notes on pages 10 to 18 form part of these financial statements

CHRISTIAN COMMUNITY CHURCH (SOUTH KENT)

9.

**BALANCE SHEET
as at 31st December 2021**

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	11	451,056	454,616
Total fixed assets		<u>451,056</u>	<u>454,616</u>
Current assets			
Debtors	12	18,957	16,639
Investments	13	111,486	111,476
Cash at bank and in hand		59,179	25,444
Total current assets		<u>189,622</u>	<u>153,559</u>
Liabilities			
Creditors falling due within one year	14	11,235	12,503
Net current assets		<u>178,387</u>	<u>141,056</u>
Total assets less current liabilities		<u>629,443</u>	<u>595,672</u>
Creditors: falling due after more than 1 year	15	91,109	100,929
Total net assets	16	<u><u>£538,334</u></u>	<u><u>£494,743</u></u>
The funds of the Charity			
Restricted income funds	17	30,341	18,924
Unrestricted income funds	17	476,569	443,706
Designated income funds	17	31,424	32,113
Total unrestricted funds		<u>507,993</u>	<u>475,819</u>
Total charity funds		<u><u>£538,334</u></u>	<u><u>£494,743</u></u>

For the year ended 31st December 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors Responsibilities

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and

The directors acknowledge their responsibilities for complying with the requirements of the act with respect to the accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the special provisions relating to companies subject to the Small Companies Regime within part 15 of the Companies Act 2006

These accounts were approved by the board of directors and authorised for issue on: 7th September 2022 and are signed on their behalf by:

A Earl

.....

Director

The notes on pages 10 to 18 form part of these financial statements

NOTES TO THE ACCOUNTS
for the year ended 31st December 2021

1. Accounting Policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of Preparation and Assessment of Going Concern

The Financial Statements have been prepared in accordance with the Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Standard applicable in the UK and the Republic of Ireland (FRS 102) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Christian Community Church (South Kent) meets the definition of a public benefit entity under FRS 102.

The directors consider that there are no material uncertainties about the charity's ability to continue as a going concern.

b) Income Recognition Policies

Items of income are recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds;
- any performance conditions attached to the items of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

For legacies entitlement is taken as the earlier of:

- The date on which the charity is aware that Probate has been granted;
- the estate has been finalised and notification has been made by the Executors to the Trust that a distribution will be made; or
- when a distribution is received from the Estate.

Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the Charity has been notified of the Executors intention to make a distribution. Where legacies have been notified to the Charity, or the Charity is aware of the granting of the probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of a specific performance or provision of other specified service is deferred until the criteria for income recognition are met.

c) Donated Services and Facilities

In accordance with the Charities SORP (FRS 102) the general time of volunteers is not recognised in the accounts.

d) Interest Receivable

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

NOTES TO THE ACCOUNTS
for the year ended 31st December 2021 (continued)

e) Fund Accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the Charity. Designated funds are unrestricted funds of the Charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for the particular areas of the Charity's work or for specific projects being undertaken by the Charity.

f) Expenditure and Irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on Charitable activities includes the cost of running the activities of South Kent Community Church.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

g) Tangible Fixed Assets

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on the straight line basis as follows:

Asset Category	Annual Rate
Equipment	25% per annum
Freehold property	2 % per annum
Freehold land	0% per annum

h) Debtors

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

i) Cash at Bank and in Hand

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

j) Creditors and Provisions

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

k) Pensions

The charity operates a defined contribution scheme, the assets of which are held outside the charity. The contributions by the charity in the year are detailed in note 7.

l) Operating losses

The charity classifies the lease of the photocopier as an operating base, the title to the equipment remains with the lessor. Rental charges are charged on a straight line basis over the terms of the lease.

NOTES TO THE ACCOUNTS
for the year ended 31st December 2021 (continued)

m) **Grants**

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, and any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

2. **Legal Status of the Charity**

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

3. **Income from donations**

	2021	2020
	£	£
Gifts, donations, legacies and grants	375,490	329,349
	<u>£375,490</u>	<u>£329,349</u>

Of the £375,490 received in 2021 (2020: £329,349) £74,680 was restricted funds (2020: £49,579) and £300,810 (2020: £279,770) unrestricted funds.

The charity benefits greatly from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with FRS 102 and the Charities SORP (FRS 102) the economic contribution of general volunteers is not recognised in the accounts.

4. **Investment income**

All of the Charity investment income arises from money held in deposit accounts at Nat West bank.

5. **Analysis of expenditure on charitable activities**

	Christians Against Poverty £	Church activity £	2021 Total £	2020 Total £
Expenditure on projects	5,114	76,495	81,609	68,581
Pastoral support	-	136,760	136,760	142,349
Property costs, licences and insurance	-	28,596	28,596	47,559
Office and resources costs	-	9,351	9,351	9,212
Depreciation		18,160	18,160	14,510
Staff and administration support	17,411	33,131	50,542	50,103
Accountancy	-	2,970	2,970	2,880
Bank charges	-	1,339	1,339	1,296
Loan interest	-	4,786	4,786	7,501
Total	<u>£22,525</u>	<u>£311,588</u>	<u>£334,113</u>	<u>£343,991</u>

Of the £334,113 expenditure in 2021 (2020: £343,991), £284,863 was charged to unrestricted funds (2020: £308,572) and £49,250 to restricted funds (2020: £35,419).

NOTES TO THE ACCOUNTS
for the year ended 31st December 2021 (continued)

6. Net income/(expenditure) for the year

	2021	2020
<i>This is stated after charging:</i>	£	£
Depreciation	18,160	14,510
Independent examiner's fee	<u>2,970</u>	<u>2,880</u>

7. Analysis of staff costs and trustee remuneration and expenses

	2021	2020
	£	£
Salaries and wages	173,823	178,799
Social security costs	11,222	11,541
Employer contribution to defined contribution pension scheme	<u>6,490</u>	<u>6,646</u>
	<u>£191,535</u>	<u>£196,986</u>

No employees had emoluments in excess of £60,000 (2020: Nil).

Two of the directors and key management personnel of the charitable company are also pastors and administrators within the church and have received the following amounts from the charitable company relating to their pastoral/administration services:

	2021	2020
	£	£
V Oliver- salary	7,351	7,286
V Oliver- national insurance contributions	-	-
J Rawlings- salary	28,064	27,814
J Rawlings- national insurance contributions	2,654	2,631
J Rawlings-pension contributions	<u>1,122</u>	<u>1,107</u>
	<u>£39,191</u>	<u>£38,838</u>

The company's Memorandum and Articles of Association specifically prohibits them from receiving any remuneration or benefit in respect of their role as directors of the company or trustees of the charity. They are remunerated in their capacity as pastors/administrators of the church as expressly permitted.

One of the directors spouses is also remunerated by the charitable company for administration services:

	2021	2020
	£	£
J Oliver- salary	1,911	1,894
J Oliver- national insurance contributions	-	-
J Oliver-pension contributions	<u>76</u>	<u>75</u>
	<u>£1,987</u>	<u>£1,969</u>

NOTES TO THE ACCOUNTS
for the year ended 31st December 2021 (continued)

8. Staff numbers

The average monthly number of employees during the year was as follows:

	2021 Number	2020 Number
Pastoral	4	4
Youth and children's worker	1	1
Christians Against Poverty	1	1
Caretaker	1	1
Administration	2	2
	<u>9</u>	<u>9</u>

9. Related party transactions

During the year one of the directors was paid expenses in respect of telephone and travel in the sum of £610 (2020: one director £763).

During the year the trustees, their spouses and key management personnel donated £46,775 (2020: £45,971) to the charity in total.

10. Corporation tax

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

11. Tangible fixed assets

	Freehold Properties £	Equipment £	Total £
Cost:			
As at 31.12 2020	474,666	45,407	520,073
Additions	-	14,600	14,600
As at 31.12 2021	<u>474,666</u>	<u>60,007</u>	<u>534,673</u>
Depreciation:			
As at 31.12 2020	39,712	25,745	65,457
Charge for year	6,329	11,831	18,160
As at 31.12 2021	<u>46,041</u>	<u>37,576</u>	<u>83,617</u>
Net book value:			
As at 31.12 2021	<u>£428,625</u>	<u>£22,431</u>	<u>£451,056</u>
As at 31.12 2020	<u>£434,954</u>	<u>£19,662</u>	<u>£454,616</u>

NOTES TO THE ACCOUNTS
for the year ended 31st December 2021 (continued)

12. Debtors

	2021	2020
	£	£
Other debtors	13,818	12,155
Prepayments	5,139	4,484
	<u>£18,957</u>	<u>£16,639</u>

13. Current asset investments

	2021	2020
	£	£
Cash on deposit	111,486	111,476
	<u>£111,486</u>	<u>£111,476</u>

14. Creditors: amounts falling due within one year

	2021	2020
	£	£
Other creditors and accruals	7,146	7,860
Bank loan (secured)	4,089	4,643
	<u>£11,235</u>	<u>£12,503</u>

15. Creditors: amounts falling due after more than one year

	2021	2020
	£	£
Secured bank loan (falling due in less than 5 years)	16,360	18,573
Secured bank loan (falling due in more than 5 years)	74,749	82,356
	<u>£91,109</u>	<u>£100,929</u>

The loan from NatWest bank is repayable by monthly instalments and is secured on the property The Cornerstone Centre, Castle Hill Avenue.

16. Analysis of net assets between funds

	General Fund	Designated Funds	Restricted Funds	Total
	£	£	£	£
Tangible fixed assets	451,056	-	-	451,056
Cash at bank and in hand	(1,565)	31,424	29,320	59,179
Other net current assets/(liabilities)	118,187	-	1,021	119,208
Creditors of more than one year	(91,109)	-	-	(91,109)
Total	<u>£476,569</u>	<u>£31,424</u>	<u>£30,341</u>	<u>£538,334</u>

NOTES TO THE ACCOUNTS
for the year ended 31st December 2021 (continued)

17. Analysis of charitable funds

Analysis of movements in restricted funds

	Balance 1.1.21 £	Incoming resources £	Resources expended £	Transfers £	Funds 31.12.21 £
Burkina Faso	1,550	160	-	-	1,710
CAP	1,215	6,511	(122)	(5,000)	2,604
Community bases	-	9,625	-	(9,625)	-
Cornerstone Centre-Drop in	45	2,770	(2,786)	650	679
Feed the hungry	300	2,526	(1,950)	-	876
Heather Pritchard	810	2,347	(2,700)	-	457
Help fund	7,137	1,943	(2,367)	-	6,713
KEDESH Students	-	2,250	(1,800)	-	450
KEDESH Santario	-	1,480	(1,482)	-	(2)
Men's events	194	-	-	-	194
Options	1,150	720	(424)	-	1,446
Options Legacy	-	10,000	-	-	10,000
Overseas Legacy	-	20,000	(20,000)	-	-
Post box	1,302	2,597	(3,236)	(38)	625
Romania	581	164	(150)	-	595
Seabrook after school	56	-	-	-	56
SKCC Social events	600	-	-	-	600
Toddler group	310	185	(185)	-	310
Tom MacGregor	2,945	11,342	(12,000)	-	2,287
Winter shelter	661	60	(48)	-	673
Women's events	68	-	-	-	68
Total	£18,924	£74,680	£(49,250)	£(14,013)	£30,341

The restricted funds are for specific projects in the churches activities and pastoral care.

Transfers have been made to the restricted funds from the general fund at the discretion of the trustees to fund specific projects and cover deficits.

Transfers have been made from the restricted funds to the general fund at the discretion of the trustees to cover operating costs.

A transfer has been made from the Community bases fund to unrestricted funds as the income has been used in the year to part fund a new video system.

NOTES TO THE ACCOUNTS
for the year ended 31st December 2021 (continued)

17. Analysis of charitable funds (continued)

Analysis of movements in unrestricted funds

	Balance 1.1.21 £	Incoming resources £	Resources expended £	Transfers £	Funds 31.12.21 £
General Funds	443,706	302,396	(252,504)	(17,029)	476,569
<i>Designated funds</i>					
After School Clubs	459	-	-	41	500
Amor Europe	-	-	(1,200)	1,200	-
Assemblies	500	-	(49)	-	451
Burkina Faso	-	-	(2,000)	2,000	-
CAP Central	-	-	(4,992)	4,992	-
CAP SKCC	6,016	-	-	(1,360)	4,656
Children's work	963	-	(696)	937	1,204
Cornerstone - Drop In	837	-	-	513	1,350
Dave Richards	-	-	(3,000)	3,000	-
Forge Sphere	10	-	(1,740)	1,740	10
Heather Pritchard	1,000	-	(3,000)	3,000	1,000
International Ministry	4,665	-	-	335	5,000
Kedesh Boys Home	500	-	(500)	-	-
KST	-	-	(200)	200	-
L T Discretion	649	-	(250)	100	499
Local Area Folkestone	295	-	(228)	204	271
Local Area Hythe	275	-	(142)	225	358
MAF	-	-	(900)	900	-
Millfield Tithe	8,700	-	(1,500)	-	7,200
Mortgage extra	700	-	-	2,100	2,800
New equipment	-	-	(2,410)	2,500	90
Options	1,000	-	(520)	(250)	230
Outreach Events	952	-	(79)	48	921
PA	-	-	(743)	750	7
Publicity	1,000	-	-	-	1,000
Rainbow centre	-	-	(1,200)	1,200	-
Romania	-	-	(500)	500	-
Rwanda	-	-	(500)	500	-
Safe Place	209	-	(27)	90	272
Scripture Union	-	-	(900)	900	-
Self fund	-	628	(557)	(71)	-
Training & equipment	651	-	(2,578)	3,019	1,092
Visiting speakers	622	-	(170)	378	830
Winter shelter	300	-	-	-	300
Youth work	1,810	-	(1,778)	1,351	1,383
Total	£475,819	£303,024	£(284,863)	£14,013	£507,993

NOTES TO THE ACCOUNTS
for the year ended 31st December 2021 (continued)

17. Analysis of charitable funds (continued)

Name of unrestricted fund	Description, nature and purposes of the fund
----------------------------------	---

General fund	The 'free reserves' after allowing for all designated funds.
--------------	--

The designated funds are for specific projects in the churches activities and pastoral care.

Transfers have been made to the designated funds from the general fund at the discretion of the trustees to fund specific projects.

Likewise, when no longer required funds are transferred back to the general funds.

A transfer has been made from the New equipment fund to unrestricted funds as the fund has been used in the year to part fund a new video system.

18. Pension commitments

The charity operates a defined contribution scheme the assets of which are held separately from those of the charity in an independently administered fund. At the balance sheet date unpaid contributions of £2,246 (2020: £2,505) were due to the fund. They are included in other creditors.

19. Other financial commitments

At 31st December 2021 the charity had commitments under non-cancellable operating leases over the remaining 4 1/2 years of the lease totalling £7,199.

INCOME AND EXPENDITURE ACCOUNT
for the year ended 31st December 2021

2020

	£	£	£
INCOME			
Offerings, donations and legacies		300,182	279,017
Interest received		11	169
Restricted and designated income		75,308	50,332
Other income		308	-
Rental income		<u>1,895</u>	<u>999</u>
		377,704	<u>330,517</u>
EXPENDITURE			
Activities relating to work of church			
Restricted and designated expenditure	81,609		68,581
Pastoral support	136,760		142,349
Motor and travel	1,079		907
Telephone	2,854		2,956
Caretaker salary	4,233		4,534
Heat, light, water and rates	6,167		9,216
Insurance and licences	9,171		7,838
Repairs and maintenance	9,025		25,971
Printing and stationery	2,779		4,489
Publicity	908		382
Books and tapes	71		68
Hospitality	1,599		410
Depreciation - Buildings	6,329		6,329
- Equipment	<u>11,831</u>		<u>8,181</u>
	<u>274,415</u>		<u>282,211</u>
Management and Administration			
Office and administration support	50,542		50,103
Computer consumables and software	61		-
Bank charges	1,339		1,296
Loan interest	4,786		7,501
Accountancy	<u>2,970</u>		<u>2,880</u>
	59,698		<u>61,780</u>
		<u>334,113</u>	<u>343,991</u>
NET INCOME/(EXPENDITURE) FOR THE YEAR		<u>£43,591</u>	<u>£(13,474)</u>

Accounts

CHRISTIAN COMMUNITY CHURCH (SOUTH KENT)

Accounts – 31st December 2020

CHRISTIAN COMMUNITY CHURCH (SOUTH KENT)

(A company limited by guarantee and not having a share capital)

Charity number: 1059669
Company number: 3269700

Accounts – 31st December 2020

INDEX

- 1-6. Report of the Trustees and General Information
- 7. Independent Examiner's Report to the Trustees
- 8. Statement of Financial Activities
- 9. Balance Sheet
- 10-18. Notes to the Accounts
- 19. Income and Expenditure Account

CHRISTIAN COMMUNITY CHURCH (SOUTH KENT)

**REPORT OF THE TRUSTEES
for the year ended 31st December 2020**

The Trustees are pleased to present their annual report and financial statements of the charitable company for the year ended 31st December 2020 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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 the Republic of Ireland (FRS 102) (effective 1st January 2015).

Reference and Administration Details

The charity's name is Christian Community Church (South Kent) and also operates under the name of South Kent Community Church.

Charity Registration Number: 1059669

Company Number: 3269700

Registered Office and Principal Address: The Cornerstone Centre
Castle Hill Avenue
Folkestone
Kent,
CT20 2QR

Company Secretary: Mrs J Rawlings

Directors and Trustees

The Trustees of the charitable company (the charity) are its Directors for the purposes of charity law. The Directors and officers who served during the year and since the year end were as follows:

Mr T Burgess (Chair Buildings Sub Committee)
Mr A Earl
Mr S Griffiths (Chair Finance Sub Committee)
Mr S Hunnibal
Mr R Jones (Chair of Trustees)
Mr M Lamb
Mr V Oliver
Mrs J Rawlings (Trust Secretary)

Objectives and Activities

The main objects of the charity are

- a) To promote the Christian faith within the United Kingdom and overseas;
- b) To relieve the aged, the poor, the needy, the sick and those generally existing in conditions of hardship and distress;
- c) To advance education;
- d) To promote other charitable objects as decided by the directors from time to time.

In planning the activities of the charitable company the directors have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

The main activity of the charity is the operation of a church in the South Kent area.

**REPORT OF THE TRUSTEES
for the year ended 31st December 2020 (Continued)**

Achievements and Performance

The trustees, are also directors of the charity and the terms are used interchangeably in this Report.

A Structure and Organisation

South Kent Community Church is a charity with a congregation of approximately 280 people (includes U18s) spread across the area of Folkestone, Hythe and surrounding villages. A board of trustees exists (8 members) who have oversight of the legal and administration of the charity and a leadership team (10 members) who are tasked with the spiritual leadership of the church. The two groups work closely together.

The Cornerstone Centre, Castle Hill Avenue, Folkestone, CT20 2QR is the home of South Kent Community Church and is used for Sunday gatherings (adults, youth & children), an office base, community projects and private lettings.

1 Buildings

- 1.1 At the beginning of 2020, a renovation project of the back hall at The Cornerstone Centre was completed. This space will be a huge asset for day to day activities of the charity and also for use by the wider community. Sadly, due to Covid-19 and lockdown restrictions the hall remained unused for most of the year. However, the Trustees look forward to resuming activities as soon as government guidelines permit them to do so.
- 1.2 LED lighting and additional emergency lighting was installed in the main auditorium of The Cornerstone Centre during 2020. All works were carried out in keeping with Covid-19 safety measures.
- 1.3 Following storms in February 2020 the clock tower suffered minor damage and subsequently received an interim fix. However, the Trustees are mindful that further repair will be necessary in the future and therefore appointed an architect to carry out a full inspection, results of which are pending.
- 1.4 Following an application to the Home Office for the Places of Worship Protective Security Funding Scheme, the Trustees were pleased to be awarded an 80% grant to install a CCTV system and panic alarm at The Cornerstone Centre. Despite receiving the award in March 2020, Covid-19 meant works were delayed until September 2020.
- 1.5 The Trustees also continued to be watchfully aware of their other property (11 Twiss Avenue, Hythe).
- 1.6 The Trustees approved a sum of £100,000 (held in the SIBA account) from the proceeds of the sale of the building known as Millfield in 2018 to be paid onto the mortgage held with NatWest bank. In addition, it was agreed for monthly payments on the mortgage to continue at the existing level in order to decrease the overall term, rather than lower monthly payments.

2 Grant-Applications

- 2.1 Other than the Home Office grant mentioned above there were no further grant applications made during 2020.

3 Employment

- 3.1 The charity employs 9 members of staff (3 full-time and 6 part-time) who continue to pursue the vision of South Kent Community Church with commitment and integrity. Roles include pastoral care, administration/finance, caretaking, youth & children and Christians Against Poverty debt manager.

REPORT OF THE TRUSTEES
for the year ended 31st December 2020 (Continued)

Achievements and Performance (continued)

3 Employment (continued)

- 3.2 The Trustees continue to delegate day-to-day management and decision making to the operational team members (James Coombs, Phil Haines & Joyce Rawlings).
- 3.3 The Trustees were keen to keep the principle of an annual increase that matched CPI and as there were no affordability constraints an increase of 2% was approved for all employees.
- 3.4 The trustees continue to be satisfied with the auto-enrolment pension scheme with People's Pension and made the relevant employer contributions during 2020.

4 Risk Management/Policies

- 4.1 The Trustees continue to recognise the importance of assessing and managing risk associated with the charity's objectives and as such, have overall responsibility for the risk assessment policy. However, the Operations team implement and maintain relevant systems consistent within the policy on behalf of the Trust. In addition, the Safeguarding Policy is reviewed and updated annually.
- 4.2 Throughout the year the Trustees conducted reviews of the charity's operations in order to identify areas of risk and to initiate planning to mitigate these risks. As part of this, the Trustees receive income/expenditure reports on a monthly basis so that any financial risk can be identified early and appropriate action taken.
- 4.3 Although the Trustees had hoped to instigate appropriate training in respect of basic fire and emergency evacuation procedures and fire warden training, the impact of Covid-19 meant this was not possible. New plans for training will be put in place as soon as restrictions are eased.
- 4.4 During 2020 the Trustees began to look more formally at identifying specific roles & responsibilities across the Trust. This work continues to be in progress. It is also to be noted that work done towards applying for a revision of the Trust's Constitution continues to be set aside with a view to completing in 2021.

5 Covid-19 Response

- 5.1 Throughout this report, mention is given to the activities up to March 2020 and the unprecedented impact of the outbreak of Covid-19 beyond this date. As an organisation we have remained adaptable and the Trustees are grateful to the Operations Team for their ability to cope with the many unexpected challenges, particularly with regards to live-streaming Sunday services from homes which James Coombs and Phil Haines facilitated along with their families. The wonders of modern technology enabled us to adapt how we met as a church community through the use of Facebook and Zoom not just on a Sunday but also for Bible studies, prayer meetings, Alpha courses, youth and kids activities which helped maintain regular connection across the church family. Using Facebook for Sunday services also meant some who wouldn't usually join us at our in person services (due to distance or new to exploring faith) were able to do so which has been really positive and something we will look to continue in some way when services in person resume. In order to assist digital services and with a view to continuing, the Trustees approved a small investment in video equipment.

In addition to on-line provision, we started to introduce a restricted number/ticketed evening service in October which was in person and followed the Government's Places of Worship guidelines, however, due to a second lockdown these did not continue.

- 5.2 Recognising the importance of continuing to connect as a church family whilst unable to meet in person, particular care was given to introduce more regular contact/news via e-mail (and by post to the few not on e-mail), by facilitating a 'virtual coffee and chat' connection using Zoom on a Sunday morning after the Facebook service and general encouragement to the church family to remain in contact through 'telephone hospitality'. In addition, Quiz Nights (enabling invitation to those outside the immediate church family) were held across the year using Zoom and received well.

REPORT OF THE TRUSTEES
for the year ended 31st December 2020 (Continued)

Achievements and Performance (continued)**5 Covid-19 Response (continued)**

- 5.3 A number of SKCC's community projects (listed under charitable objectives below) had to stop due to the pandemic as they were face to face services. However, CAP (Christians Against Poverty) and Options were able to adapt their services to provide on-line support as required. Millfield Drop In became a drop off service where food bags were delivered to those known to be street homeless (using temporary local B&B accommodation) identified by the council. Similarly, we were able to support the Folkestone Churches Winter Shelter Project. Barney Ridgwell (children & youth worker) adapted the school assemblies programme by providing home produced videos rather than visiting in person. These were shared among all the local schools we have connection and were greatly appreciated. Having recently started 'Safe Place' (mental health coffee morning) it was with considerable disappointment that this much needed service had to be put on hold. The Mill (youth club) stopped meeting in March, but was able to resume activities briefly in October in line with National Youth Agency guidelines before a second lockdown saw its closure again.
- 5.4 Whilst some of SKCC's community projects were put on hold, members of the church family responded positively to the call to volunteer for local community hubs, supporting those who were vulnerable during the pandemic.
- 5.5 Trustees continued to monitor finances closely during the year, but despite the pandemic, the charity has been able to maintain a stable financial position. In part, due to the closure of The Cornerstone Centre and all activities run out of this building which meant expenditure was minimised but more so, to the voluntary donations from church members which remained at pre Covid-19 levels throughout the year.
- 5.6 Following the national lockdown in March, the church office closed and all employees worked from home until August, followed by a short return in September before closing again in November! Regular Zoom meetings took place with staff throughout lockdown to maintain connection, support mental health and wellbeing, and reinforce health and safety standards.
- 5.7 Whilst Trustees considered the Government's furlough scheme and the guidelines set out, the nature of specific individual employee roles meant that each was important in the continuation of the various services required for the day to day running of the church, and as such, decided not to claim.
- 5.8 Additional pastoral support was also offered to those most vulnerable within the church family by providing friendly phone calls to keep in regular contact offering practical, emotional and spiritual support as required.
- 5.9 In previous years as part of International ministry an annual team visit is made to Romania in support of the charitable connections and churches SKCC has made over a number of years. However, due to Covid-19 this was unable to take place in 2020 due to restrictions on international travel.
- 5.10 The impact of Covid-19 on the operations of the charity is difficult to measure, however, the charity has shown it is able to cope/adapt with significant change and continues to be a going concern.

B Charity objectives and activities during 2020

1. When initially planning their activities for the year, the Trustees had again been mindful of the spirit and letter of the Charity Commissioners' guidance on public benefit, remaining aware of the specific guidance related to charities which exist for the advancement of religion.
2. Much of the direct outworking of the vision continued to take place in south-east Kent, focusing on large and small settlements within that area. South Kent Community Church (SKCC), which receives apostolic input through Salt and Light Ministries, continues to work in regional association with sister churches on an informal basis.
3. The Trustees gratefully acknowledge the huge number of volunteers who contribute their time, energy and skills to enable the charity to provide a variety of activities and community projects. Trustees also noted the adaptability of volunteers in their response to providing support through digital services.

REPORT OF THE TRUSTEES
for the year ended 31st December 2020 (Continued)

B Charity objectives and activities during 2020 (continued)

- 3.1 The trustees continued to pursue their constitutional duties in respect of investing in Christian workers, outreach, and wide-ranging youth and children's work.
- 3.2 At the start of 2020, the Trustees maintained community involvement through projects, such as Options (pregnancy crisis counselling), Little Treasures (parent and toddler group), Coffee Mornings at Irene Astor Court and The Gate, Win Pine House (supporting older people), and Millfield Drop In (soup kitchen), The Mill (youth club), Seabrook Club (after school club) and the Schools' Assemblies project. In addition, an after school club began at Christchurch school and a new initiative called Safe Place was set up, a community group for those struggling with mental health. However, due to Covid-19 the majority of the activities listed above had to cease including the much anticipated youth/children's annual camp with Urban Saints.
- 3.3 The Trustees continued to assign around 10% of income to needs beyond the direct running of the charity including ongoing connections overseas in Romania, Rwanda, Mozambique, Burkina Faso and Amor Europe. In addition, support was given to UK initiatives, such as the Folkestone Rainbow Centre, The Kings School of Theology in Oxford, Salt & Light Ministries, Mission Aviation Fellowship, Scripture Union and the work of the Folkestone Churches Winter Shelter Project.
- 3.4 The Trustees also continued to fully fund the local work of Christians Against Poverty (CAP) Folkestone under the management of Angela Burnett. CAP is a 'face to face' service which meant Covid-19 had a particular impact on the work. However, Angela was able to maintain support with clients through virtual appointments enabling the vital debt work to continue.
- 3.5 At the start of 2020 the leadership team of South Kent Community Church facilitated Sunday church meetings for adults and a Sunday school programme for children/youth, as well as mid-week activities such as Connect Groups, Impact Groups and youth cells thus continuing to develop the spiritual life of the church. However, all in person services/groups stopped in March 2020 in response to the UK going into lockdown due to Covid-19. From 22nd March, Sunday services were broadcast from homes onto Facebook and all other groups/services used Zoom to maintain connection. This continued for the remainder of the year. An Alpha course was also run via Zoom which meant connection/invitation could be made with those beyond the local community.

C Bankers

National Westminster Bank plc, Europa House, 49 Sandgate Road, Folkestone, Kent CT20 1RU.

D Reporting Accountants

A J Carter & Co, Chartered Accountants, 22b High Street, Witney, Oxon, OX28 6RB.

Financial Review

The total income for the year was £330,517 and total expenditure on charitable activities amounted to £343,991. This left a surplus for the year of £12,992 on unrestricted funds and a deficit of £26,466 on restricted funds. The balance on unrestricted funds at the year end was £475,819 and restricted funds £18,924.

The main source of income during the year was donations.

Reserves Policy

A longstanding element of financial management within the charity has been the establishment of a principle on which to base the holding of reserves and ongoing monitoring thereof. A balance is sought between the taking of considered risk and the prudent maintenance of funds. Chief amongst a number of obvious principles is to maintain the ability to pay employee salaries for a sufficient period, following any severe cessation of cash-flow. The trustees aim to hold reserves sufficient to pay salaries and meet all essential bills for three months, if circumstances should so demand. In extreme emergency, the trustees also have in mind that they own properties which could be sold/mortgaged.

REPORT OF THE TRUSTEES
for the year ended 31st December 2020 (Continued)

Governing Document

Christian Community Church (South Kent) is a company limited by guarantee governed by its Memorandum and Articles of Association dated 1st October 1996. It is registered as a charity with the Charity Commission. Members of the charitable company guarantee to contribute amounts not exceeding £1 to the assets of the charitable company in the event of winding up.

Mandatory meetings of the trustees were held throughout the year, reviewing the charity's activities and evaluation of its performance, supported by the regular additional work of the trustees' finance and buildings' sub-committees.

Structure, Governance and Management**Appointment of Trustees**

The directors keep the composition of the board under review and will seek to appoint additional members with appropriate skills and expertise should the need arise. Interested parties are given details of the background of the charitable company in order to make them aware of current activities.

James Coombs and Phil Haines (the two main leaders of the church) receive open invitation to attend Trust meetings. Mutual awareness and shared vision is beneficial to all whilst voting rights remain solely with trustees, who are free (should they wish at any time) to ask the two leaders to withdraw, allowing trustees to discuss an item in private.

To be appointed a trustee they must be over 18, recommended by other trustees and a member of the charity.

According to the Charity's Instrument and Articles of government, the board of directors is sovereignly responsible for appointing new directors. By custom, non-binding advice is sought from the appointed church leadership. There are regulations concerning the maintaining of a majority of directors who draw no income from the charity of any kind and the number of directors may not fall below three. No trustees received any remuneration from the charity in their role as trustee.

This Report was approved by the Board on 30th June 2021

R A Jones

Signed on its behalf by:
Director and Trustee

Folkestone, Kent

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report to the trustees on my examination of the accounts of Christian Community Church (South Kent) (the charitable company) for the year ended 31st December 2020.

Responsibilities and Basis of Report

As the charity's trustees (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent Examiner's Statement

Since the charitable company'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.

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:

1. accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

A P Williams FCCA
A J Carter & Co
Chartered Accountants

22b High Street
Witney
Oxon
OX28 6RB

26th July 2021

STATEMENT OF FINANCIAL ACTIVITIES
(including an income and expenditure account)
for the year ended 31st December 2020

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2020	Total Funds 2019
		£	£	£	£
Income from:					
Donations and grants	3	279,770	49,579	329,349	323,277
Investments	4	169	-	169	451
Other trading activities - Rental income		999	-	999	895
Other income - Sundry income		-	-	-	201
Total incoming resources		<u>280,938</u>	<u>49,579</u>	<u>330,517</u>	<u>324,824</u>
Expenditure on:					
Charitable activities	5	308,572	35,419	343,991	406,082
Total expenditure		<u>308,572</u>	<u>35,419</u>	<u>343,991</u>	<u>406,082</u>
Net income/(expenditure) and net movement in funds for the year		(27,634)	14,160	(13,474)	(81,258)
Transfer between funds		40,626	(40,626)	-	-
Net movement in funds		<u>12,992</u>	<u>(26,466)</u>	<u>(13,474)</u>	<u>(81,258)</u>
Reconciliation of funds					
Total funds brought forward		462,827	45,390	508,217	589,475
Total funds carried forward		<u>£475,819</u>	<u>£18,924</u>	<u>£494,743</u>	<u>£508,217</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

The notes on pages 10 to 18 form part of these financial statements

CHRISTIAN COMMUNITY CHURCH (SOUTH KENT)

9.

**BALANCE SHEET
as at 31st December 2020**

	Note	2020 £	2019 £
Fixed assets			
Tangible assets	11	454,616	448,734
Total fixed assets		<u>454,616</u>	<u>448,734</u>
Current assets			
Debtors	12	16,639	15,185
Investments	13	111,476	221,306
Cash at bank and in hand		25,444	47,535
Total current assets		<u>153,559</u>	<u>284,026</u>
Liabilities			
Creditors falling due within one year	14	12,503	16,875
Net current assets		<u>141,056</u>	<u>267,151</u>
Total assets less current liabilities		595,672	715,885
Creditors: falling due after more than 1 year	15	100,929	207,668
Total net assets	16	<u>£494,743</u>	<u>£508,217</u>
The funds of the Charity			
Restricted income funds	17	18,924	45,390
Unrestricted income funds	17	443,706	426,272
Designated income funds	17	32,113	36,555
Total unrestricted funds		<u>475,819</u>	<u>462,827</u>
Total charity funds		<u>£494,743</u>	<u>£508,217</u>

For the year ended 31st December 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors Responsibilities

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and

The directors acknowledge their responsibilities for complying with the requirements of the act with respect to the accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the special provisions relating to companies subject to the Small Companies Regime within part 15 of the Companies Act 2006

These accounts were approved by the board of directors and authorised for issue on: 30th June 2021 and are signed on their behalf by:

R A Jones

.....
Director

The notes on pages 10 to 18 form part of these financial statements

NOTES TO THE ACCOUNTS
for the year ended 31st December 2020

1. Accounting Policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of Preparation and Assessment of Going Concern

The Financial Statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Reporting Financial Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1st January 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Christian Community Church (South Kent) meets the definition of a public benefit entity under FRS 102.

The directors consider that there are no material uncertainties about the charity's ability to continue as a going concern.

b) Income Recognition Policies

Items of income are recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds;
- any performance conditions attached to the items of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

Income received in advance of a specific performance or provision of other specified service is deferred until the criteria for income recognition are met.

c) Donated Services and Facilities

In accordance with the Charities SORP (FRS 102) the general time of volunteers is not recognised in the accounts.

d) Interest Receivable

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

e) Fund Accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the Charity. Designated funds are unrestricted funds of the Charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for the particular areas of the Charity's work or for specific projects being undertaken by the Charity.

NOTES TO THE ACCOUNTS
for the year ended 31st December 2020 (continued)

f) Expenditure and Irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on Charitable activities includes the cost of running the activities of South Kent Community Church.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

g) Tangible Fixed Assets

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on the straight line basis as follows:

Asset Category	Annual Rate
Equipment	25% per annum
Freehold property	2 % per annum
Freehold land	0% per annum

h) Debtors

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

i) Cash at Bank and in Hand

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

j) Creditors and Provisions

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

k) Pensions

The charity operates a defined contribution scheme, the assets of which are held outside the charity. The contributions by the charity in the year are detailed in note 7.

l) Operating bases

The charity classifies the lease of the photocopier as an operating base, the title to the equipment remains with the lessor. Rental charges are charged on a straight line basis over the terms of the lease.

2. Legal Status of the Charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

NOTES TO THE ACCOUNTS
for the year ended 31st December 2020 (continued)

3. Income from donations

	2020	2019
	£	£
Gifts, donations and grants	329,349	323,277
	<u>£329,349</u>	<u>£323,277</u>

Of the £329,349 received in 2020 (2019: £323,277) £49,579 was restricted funds (2019: £50,720) and £279,770 (2019: £272,557) unrestricted funds.

The charity benefits greatly from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with FRS 102 and the Charities SORP (FRS 102) the economic contribution of general volunteers is not recognised in the accounts.

4. Investment income

All of the Charity investment income arises from money held in deposit accounts at Nat West bank.

5. Analysis of expenditure on charitable activities

	Christians Against Poverty £	Church activity £	2020 Total £	2019 Total £
Expenditure on projects	5,605	62,976	68,581	109,192
Pastoral support	-	142,349	142,349	118,932
Property costs, licences and insurance	-	47,559	47,559	91,912
Office and resources costs	-	9,212	9,212	12,456
Depreciation	-	14,510	14,510	9,412
Staff and administration support	17,259	32,844	50,103	49,238
Accountancy	-	2,880	2,880	3,180
Professional fees	-	-	-	120
Bank charges	-	1,296	1,296	1,295
Loan interest	-	7,501	7,501	10,312
Other expenditure	-	-	-	33
Total	<u>£22,864</u>	<u>£321,127</u>	<u>£343,991</u>	<u>£406,082</u>

Of the £343,991 expenditure in 2020 (2019: £406,082), £308,572 was charged to unrestricted funds (2019: £329,368) and £35,419 to restricted funds (2019: £76,714).

6. Net income/(expenditure) for the year

<i>This is stated after charging:</i>	£	£
Depreciation	14,510	9,412
Independent examiner's fee	<u>2,880</u>	<u>3,180</u>

NOTES TO THE ACCOUNTS
for the year ended 31st December 2020 (continued)

7. Analysis of staff costs and trustee remuneration and expenses

	2020	2019
	£	£
Salaries and wages	178,799	156,472
Social security costs	11,541	10,273
Employer contribution to defined contribution pension scheme	6,646	5,844
	<u>£196,986</u>	<u>£172,589</u>

No employees had emoluments in excess of £60,000 (2019: Nil).

Two of the directors and key management personnel of the charitable company are also pastors and administrators within the church and have received the following amounts from the charitable company relating to their pastoral/administration services:

	2020	2019
	£	£
V Oliver- salary	7,286	7,140
V Oliver- national insurance contributions	-	-
J Rawlings- salary	27,814	27,264
J Rawlings- national insurance contributions	2,631	2,579
J Rawlings-pension contributions	1,107	1,090
	<u>£38,838</u>	<u>£38,073</u>

The company's Memorandum and Articles of Association specifically prohibits them from receiving any remuneration or benefit in respect of their role as directors of the company or trustees of the charity. They are remunerated in their capacity as pastors/administrators of the church as expressly permitted.

One of the director's spouses is also remunerated by the charitable company for administration services:

	2020	2019
	£	£
J Oliver- salary	1,894	1,860
J Oliver- national insurance contributions	-	-
J Oliver-pension contributions	75	74
	<u>£1,969</u>	<u>£1,934</u>

8. Staff numbers

The average monthly number of employees during the year was as follows:

	2020	2019
	Number	Number
Pastoral	4	4
Youth and children's worker	1	1
Christians Against Poverty	1	1
Caretaker	1	1
Administration	2	2
	<u>9</u>	<u>9</u>

NOTES TO THE ACCOUNTS
for the year ended 31st December 2020 (continued)

9. Related party transactions

During the year one of the directors was paid expenses in respect of telephone and travel in the sum of £763 (2019: one director £1,670).

During the year the trustees, their spouses and key management personnel donated £45,971 (2019: £49,832) to the charity in total.

10. Corporation tax

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

11. Tangible fixed assets

	Freehold Properties £	Equipment £	Total £
Cost:			
As at 31.12 2019	474,666	25,015	499,681
Additions	-	20,392	20,392
As at 31.12 2020	<u>474,666</u>	<u>45,407</u>	<u>520,073</u>
Depreciation:			
As at 31.12 2019	33,383	17,564	50,947
Charge for year	6,329	8,181	14,510
As at 31.12 2020	<u>39,712</u>	<u>25,745</u>	<u>65,457</u>
Net book value:			
As at 31.12 2020	<u>£434,954</u>	<u>£19,662</u>	<u>£454,616</u>
As at 31.12 2019	<u>£441,283</u>	<u>£7,451</u>	<u>£448,734</u>

12. Debtors

	2020 £	2019 £
Other debtors	12,155	11,388
Prepayments	4,484	3,797
	<u>£16,639</u>	<u>£15,185</u>

NOTES TO THE ACCOUNTS
for the year ended 31st December 2020 (continued)

13. Current asset investments

	2020	2019
	£	£
Cash on deposit	111,476	221,306
	<u>£111,476</u>	<u>£221,306</u>

14. Creditors: amounts falling due within one year

	2020	2019
	£	£
Other creditors and accruals	7,860	9,413
Bank loan (secured)	4,643	7,462
	<u>£12,503</u>	<u>£16,875</u>

15. Creditors: amounts falling due after more than one year

	2020	2019
	£	£
Secured bank loan (falling due in less than 5 years)	18,573	29,848
Secured bank loan (falling due in more than 5 years)	82,356	177,820
	<u>£100,929</u>	<u>£207,668</u>

The loan from NatWest bank is repayable by monthly instalments and is secured on the property The Cornerstone Centre, Castle Hill Avenue.

16. Analysis of net assets between funds

	General Fund £	Designated Funds £	Restricted Funds £	Total £
Tangible fixed assets	454,616	-	-	454,616
Cash at bank and in hand	(25,743)	32,504	18,683	25,444
Other net current assets/(liabilities)	115,762	(391)	241	115,612
Creditors of more than one year	(100,929)	-	-	(100,929)
Total	<u>£443,706</u>	<u>£32,113</u>	<u>£18,924</u>	<u>£494,743</u>

NOTES TO THE ACCOUNTS
for the year ended 31st December 2020 (continued)

17. Analysis of charitable funds

Analysis of movements in restricted funds

	Balance 1.1.20 £	Incoming resources £	Resources expended £	Transfers £	Funds 31.12.20 £
Bereavement care	25	-	-	(25)	-
Burkina Faso	2,079	1,550	(2,079)	-	1,550
CAP	11,621	3,283	(473)	(13,216)	1,215
CCTV grant	-	15,207	-	(15,207)	-
Community bases	3,725	-	-	(3,725)	-
Cornerstone Centre	8,300	-	-	(8,300)	-
Cornerstone Centre-Drop in	-	4,475	(4,722)	292	45
Feed the hungry	-	300	-	-	300
Garfield Weston Foundation	270	-	-	(270)	-
Heather Pritchard	2,658	2,148	(4,000)	4	810
Help fund	1,390	6,733	(986)	-	7,137
Integrate	529	-	(529)	-	-
KRAN	368	-	(368)	-	-
Men's events	194	-	-	-	194
Options	1,085	814	(749)	-	1,150
Post box	791	2,752	(2,261)	20	1,302
Romania	2,852	1,244	(3,515)	-	581
Seabrook after school	56	-	-	-	56
SKCC Social events	600	-	-	-	600
Toddler group	196	126	(12)	-	310
Tom MacGregor	7,286	10,947	(15,621)	333	2,945
Winter shelter	765	-	(104)	-	661
Women's events	68	-	-	-	68
Youth	532	-	-	(532)	-
Total	£45,390	£49,579	£(35,419)	£(40,626)	£18,924

The restricted funds are for specific projects in the churches activities and pastoral care.

Transfers have been made from the restricted funds to the general fund at the discretion of the trustees to cover operating costs.

A transfer has been made from the CCTV grant to unrestricted funds as the grant has been used in the year to part fund a new CCTV system.

NOTES TO THE ACCOUNTS
for the year ended 31st December 2020 (continued)

17. Analysis of charitable funds (continued)

Analysis of movements in unrestricted funds

	Balance 1.1.20 £	Incoming resources £	Resources expended £	Transfers £	Funds 31.12.20 £
General Funds	426,272	280,185	(275,410)	12,659	443,706
<i>Designated funds</i>					
After School Clubs	500	-	(41)	-	459
Amor Europe	100	-	(1,200)	1,100	-
Assemblies	982	-	-	(482)	500
Burkina Faso	-	-	(2,000)	2,000	-
CAP Central	-	-	(4,992)	4,992	-
CAP SKCC	4,656	-	(140)	1,500	6,016
Children's work	893	-	(937)	1,007	963
Cornerstone - Drop In	156	-	(872)	1,553	837
Dave Richards	-	-	(3,000)	3,000	-
Forge Sphere	155	(145)	(1,595)	1,595	10
Heather Pritchard	99	(250)	(2,750)	3,901	1,000
International Ministry	10,000	-	(335)	(5,000)	4,665
Kedesh Boys Home	-	-	-	500	500
KST	-	-	(200)	200	-
L T Discretion	-	-	(250)	899	649
Local Area Folkestone	21	-	(205)	479	295
Local Area Hythe	277	-	(225)	223	275
MAF	-	-	(900)	900	-
Millfield Tithe	11,700	-	(3,000)	-	8,700
Mortgage extra	-	-	-	700	700
New equipment	2,216	-	(2,638)	422	-
Options	1,016	-	-	(16)	1,000
Outreach Events	1,000	-	(48)	-	952
PA	668	-	(750)	82	-
Publicity	614	-	-	386	1,000
Rainbow centre	-	-	(1,200)	1,200	-
Richard Colbrook	373	-	-	(373)	-
Romania	-	-	(500)	500	-
Rwanda	500	-	(187)	(313)	-
Safe Place	-	-	(91)	300	209
Scripture Union	75	-	(900)	825	-
Self fund	238	1,108	(1,137)	(209)	-
Training & equipment	(714)	-	(1,349)	2,714	651
Visiting speakers	(3)	-	(240)	865	622
Winter shelter	300	-	-	-	300
Youth work	733	40	(1,480)	2,517	1,810
Total	£462,827	£280,938	£(308,572)	£40,626	£475,819

NOTES TO THE ACCOUNTS
for the year ended 31st December 2020 (continued)

17. Analysis of charitable funds (continued)

Name of unrestricted fund	Description, nature and purposes of the fund
----------------------------------	---

General fund	The 'free reserves' after allowing for all designated funds.
--------------	--

The designated funds are for specific projects in the churches activities and pastoral care.

Transfers have been made to the designated funds from the general fund at the discretion of the trustees to fund specific projects.

Likewise, when no longer required funds are transferred back to the general funds.

18. Pension commitments

The charity operates a defined contribution scheme the assets of which are held separately from those of the charity in an independently administered fund. At the balance sheet date unpaid contributions of £2,505 (2019: £2,626) were due to the fund. They are included in other creditors.

19. Other financial commitments

At 31st December 2020 the charity had commitments under non-cancellable operating leases over the remaining 1/2 year of the lease totalling £839.

INCOME AND EXPENDITURE ACCOUNT
for the year ended 31st December 2020

2019

	£	£	£
INCOME			
Offerings and donations		279,017	271,031
Interest received		169	451
Restricted and designated income		50,332	52,291
Other income		-	156
Rental income		<u>999</u>	<u>895</u>
		330,517	<u>324,824</u>
EXPENDITURE			
Activities relating to work of church			
Restricted and designated expenditure	68,581		109,192
Pastoral support	142,349		118,932
Motor and travel	907		2,571
Telephone	2,956		2,127
Hall hire and rent	-		70
Caretaker salary	4,534		4,419
Heat, light, water and rates	9,216		7,631
Insurance and licences	7,838		7,473
Repairs and maintenance	25,971		72,319
Printing and stationery	4,489		4,497
Publicity	382		557
Books and tapes	68		70
Hospitality	410		1,094
Depreciation - Buildings	6,329		6,329
- Equipment	<u>8,181</u>		<u>3,083</u>
	<u>282,211</u>		<u>340,364</u>
Management and Administration			
Office and administration support	50,103		49,238
Computer consumables and software	-		1,540
Bank charges	1,296		1,295
Loan interest	7,501		10,312
Accountancy	2,880		3,180
Legal and professional	-		120
Sundry expenditure	<u>-</u>		<u>33</u>
	<u>61,780</u>		<u>65,718</u>
		<u>343,991</u>	<u>406,082</u>
NET (EXPENDITURE)/INCOME FOR THE YEAR		£(13,474)	£(81,258)