

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

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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

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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)