

FARNHAM CHRISTIAN COMMUNITY TRUST LIMITED

England & Wales · Charity number 1079778

Details

Other names Farnham Churches Support

Status Registered

Legal form Charitable company

Company number [03904228](#)

Registered 2000-03-09

Register [View on the Charity Commission register](#)

Contact

Address Farnham Christian Community Trust
Gorselands
Farnham
GU9 0NB

Phone 01252 560 771

Email office@fcct.support

Website www.fcct.support

Activities

Objects: TO ADVANCE THE CHRISTIAN RELIGION WITHIN FARNHAM, THE SURROUNDING COMMUNITIES AND WORLDWIDE

Activities: FCCT aims to be the legal and administrative framework for inter-church collaborative projects. To see excellent administrative, legal, charitable, financial, payroll, office and other support services provided to inter-church collaborative projects and to see Churches enjoy working effectively together to impact our community.

Classification

- **How:** Makes Grants To Individuals, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Religious Activities, Economic/community Development/employment, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

Geography

- **Area of benefit:** WORLDWIDE
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£125,572	£155,749	-	-
2023-12-31	£153,110	£142,022	-	-
2022-12-31	£211,965	£146,965	-	-
2021-12-31	£143,208	£126,349	-	-
2020-12-31	£216,747	£100,065	-	-

Trustees

Name	Role	Appointed
ANDREW RICHARD MARRIOTT BSC FCA	Chair	
Rebecca Lucy Melachrino		2022-06-29
Rev Harold David Uffindell		2022-07-19
Sarah Jean Rose		2023-07-12
Sean Gubb		2022-07-19

FARNHAM CHRISTIAN COMMUNITY TRUST LIMITED

England & Wales - Charity number 1079778

Accounts



Farnham Christian Community Trust Limited

Statement of Accounts

for the year ended 31 December 2024

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Legal & Administrative Information

Farnham Christian Community Trust Limited (FCCT) is a registered charity. Its charity number is 1079778. It was incorporated on 9 March 2000 and is governed by the Memorandum and Articles of Association of the company, limited by guarantee, as defined by the Companies Act 2006. Its company number is 3904228 (England and Wales).

Board of Trustees

Mr Andrew Marriott (Chairman)
Mr Sean Gubb
Mrs Rebecca Melachrino
Mr Guy Pritchard
Mrs Sarah Rose
Rev David Uffindell

The above Board members are treated as Directors under company law and Trustees under charity law. Additional members are appointed by an ordinary resolution of the members. The Board of Trustees is actively seeking to add certain identified skills and experience to the Board through extending Board numbers. The Chairman ensures that new Trustees receive induction and training as required.

Company Secretary

Mr Andrew Marriott

Registered Office

Community Room, Gorselands
Alma Lane
Farnham
Surrey
GU9 0NB

Bankers

Lloyds Bank
BX1 1LT

&

Independent Examiner

Donna Leppitt
Independent Examiners Limited
Unit 2, The Broadbridge Business Centre
Delling Lane
Bosham
PO18 8NF

Trustees' Report

for the Year Ended 31 December 2024

The Trustees (who are also directors of the charity for the purposes of the Companies Act) present their annual report, which incorporates the directors' report, and the financial statements of Farnham Christian Community Trust (the charity) for the year ended 31 December 2024.

The Trustees confirm that the annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Since the charity qualifies as small under section 383, the strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

The Trustees who served during the year are shown on page 3.

Aims & Objectives

FCCT aims to serve Christ and the community by encouraging, facilitating, and supporting inter-church initiatives in Farnham.

Review of Activities & Achievements

Introduction

FCCT was started over 20 years ago and continues to ensure that the charity provides excellent support services for inter-church collaborative projects with a vision to see churches enjoy working effectively together to impact the local community.

Major projects were as follows:



Signposts, Farnham Schools Work

In 2024 Signposts produced an Easter tour and a summer 'moving on' tour. A team of volunteers deliver these assemblies at 15 primary schools in the Farnham area. In the autumn the Signposts Coordinator researched different ways to engage with schools. This has resulted in more interactive and reflective assemblies to smaller groups to be delivered in 2025. Instead of a Christmas 2024 tour, Children's Bibles and other gifts were delivered to the Farnham primary schools.

In the summer a One Youth event was held for Farnham young people of secondary school age at Waverley Abbey House with Tolu 'Teelow' Awojobi, a singer and songwriter.



Farnham Foodbank

During 2024, demand for food parcels has remained broadly consistent with post-COVID years. Foodbank fed 2245 people, of which 897 were children. 45% were single adults with no children and 16% single adults with children. Reasons for needing a food parcel vary and can include debts, benefit delays, health conditions and personal circumstances

This ongoing level of need underlines the importance of our work in the community and reinforces the value of continued support from donors and referral partners. We are grateful for the ongoing partnership with referral agencies, who ensure that support reaches those who need it most. Our partner agency, Farnham Frontline, works alongside Foodbank and seeks to help clients address any financial challenges. We have observed a reduction in both food and financial donations during this period. In response, we are taking a proactive and cautious approach to financial management. Steps are being taken to ensure that we retain the necessary resources to meet both medium- and long-term needs, including reviewing expenditure and identifying opportunities to strengthen income streams.

A new Foodbank Project Manager has joined the team. Their focus has been on reviewing internal processes with the intention of refining and enhancing existing strengths. No major structural changes have been made; instead, the emphasis has been on continuous improvement and building upon our solid foundation of work.

Looking ahead, we will continue to monitor trends in need and donation levels and adapt our response accordingly. The charity remains in a stable position, and we are confident in our ability to meet the needs of those we serve.



Frontline Farnham – Benefits & Debt Advice

Frontline Farnham Money Advice (FFMA) has continued to help those in debt or with benefits or budgeting issues to find a way through to financial stability. Where there are underlying issues that fall outside of the project's remit (e.g. physical or mental health), clients are referred or signposted to the appropriate organisation for additional help. The project relies on donations and Foodbank support to continue to operate, and has increased the team of trained volunteer Debt Advisers to meet the increased client demand in response to the Cost of Living Crisis.

Our Branch Manager works three days a week to cope with the additional workload, working closely with Farnham Foodbank as a large proportion of FFMA clients are also Farnham Foodbank clients. We expect the ongoing surge in demand of people experiencing financial crisis and seeking help from FFMA to continue, and we will be seeking new volunteers to help meet that need



Friends Together – Bereavement Support

Friends Together Bereavement Support have continued to help people who have experienced a bereavement. Initially still operating a telephone service and meeting via Zoom, the group has returned to meeting in person both regular daytime and evening sessions each month, but continues on Zoom for those who find it a helpful way to meet. The group provides a much needed service to the community and whilst there are only relatively small numbers attending, the support is well received and appreciated.

Caring Families Together – Fostering & Adoption

Caring Families Together supports families who foster and adopt by providing a safe space where looked-after children can play and carers can get support over a cup of tea.

A monthly support group is run where carers can meet with others in a similar position and share their challenges with those who understand. Carers can bring their children, and toys and activities are provided for all ages to keep them happy and give carers a much-needed break.

In addition to these projects FCCT facilitates a number of other projects and initiatives that impact the community:

Christian Activities : Inter-church Prayer & Mission

In June FCCT facilitated an outdoor celebration of worship, prayer and fellowship for 7 churches at Waverley Abbey House. In December an outdoor carol service was held in Gostrey Meadow, featuring the Farnham Brass Band and an engaging address by Canon J John. An invitation was given for a joint Alpha course in January 2025. A number of churches hosted a monthly gathering to pray for Farnham

Family Support

The Family Support project has developed over more than ten years to help improve the circumstances of local school children whose education is adversely affected by exceptionally difficult family circumstances. These include illness, domestic abuse and sudden emergencies. It also supports groups such as young carers.

It operates through Home School Link Workers attached to schools, making use of funds donated by local Christian businessmen to buy items such as school uniform and shoes, pay for school trips which the child would otherwise miss, or contribute to the household by buying basic food or new bedding for the child.

The project works with and supplements assistance from formal agencies such as Social Services. By giving freely and immediately, the project helps demonstrate Christian love to the children and their families. During 2024, the project supported families with children in eight schools in and around Farnham and many individual gifts continue to be made.

The Future

As the legal and administrative framework for inter-church collaborative projects, the Trustees continue to positively engage with key stakeholders in the churches and community sectors and by doing so both build social capital and reach out to some of the most vulnerable in our community.

Public Benefit

The Trustees confirm that they have complied with the duty in Section 4 of the Charities Act 2006 to have due regard to the Charity Commission's general guidance on public benefit. The Trustees believe that the public benefit is provided by the activities listed in the 'Review of activities' above.

Reserves Policy

The Reserves policy is to ensure sufficient funds are available to meet contractual obligations in the event of a shortfall in funding. The Reserves comprise: restricted funds of £19,846 for project staff obligations and the following designated funds; £0 for rent obligations, £0 for support staff obligations, £0 represented by fixed assets. The target for unrestricted reserves is a minimum of £14,410. As at the year end the unrestricted reserves stood at £35,011 and designated funds £39,212.

Review of Financial Affairs

The restricted Charity's Projects had a deficit of £25,377. There was an unrestricted deficit of £4,800 used in the operation of the charity. The total deficit was £30,177.

Generous donations in prior years have enabled the Trustees to increase project expenditure in 2024, resulting in a current year deficit. Trustees ensure there are sufficient reserves to meet the Reserves Policy target. Administrative costs have slightly increased from the previous year.

Total income decreased to £125,572 from the previous year total of £153,110. The unrestricted core income of £26,182 to support core services is an increase from £26,145 for the year 2023

Recruitment & Appointment of New Trustees

No new Trustees were appointed in 2024.

Induction & Training of New Trustees

All Trustees are provided with a Trustee Handbook and a guide to cloud storage where governing documents, policies, minutes and accounts are located.

Risk Management

The Trustees have a duty to identify and review the risks to which the charity is exposed, and to ensure appropriate controls are in place to provide reasonable assurance against the risks identified, in accordance with the Risk Management Policy.

Volunteers

During 2024 we were supported by 94 wonderful volunteers, without which we would not be able to deliver these projects to the town.

Trustees' Responsibilities Statement

The Trustees (who are also directors of the charity for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including income and expenditure of the charitable company for that period. In preparing those financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees and signed on their behalf by:

Signed:

A handwritten signature in black ink, appearing to be 'AM', written over a horizontal line.

Dated: 27th June 2025

Andrew Marriott

Chair of the Board of Trustees

Independent Examiner's Report

to the Trustees of Farnham Christian Community Trust Limited

I report on the accounts for the year ended **31 December 2024** set out on **pages 12 to 21**.

Respective responsibilities of Trustees and examiner

The charity's Trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's Trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required. Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

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

Basis of the independent examiner's report

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

Independent examiner's statement

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

1. which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with Section 386 and 387 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: 

Dated: 27th June 2025

D Leppitt

Independent Examiners Limited

Unit 2, The Broadbridge Business Centre, Delling Lane, Bosham, PO18 8NF

Statement of Financial Activities for the year ended 31 December 2024

(Including income & expenditure)

	Notes	Unrestricted Funds	Restricted Funds	2024 Total Funds	2023 Total Funds
Income & Endowments from:					
Donations & Legacies	2	19,204	99,390	118,594	150,987
Bank Interest	3	6,978	0	6,978	2,123
		26,182	99,390	125,572	153,110
Expenditure, Charitable Activities:					
Christian Activities		13,562	0	13,562	10,712
Families		2,098	16,180	18,278	21,313
Fostering & Adoption		0	0	0	0
Schools		2,170	16,646	18,816	12,154
Bereavement		72	536	608	388
Debt & Benefits		3,371	25,883	29,254	26,052
Young People		1,192	0	1,192	0
Foodbank		8,517	65,522	74,039	71,403
Total Expenditure	4 & 5	30,982	124,767	155,749	142,022
Net Income / (Expenditure)		(4,800)	(25,377)	(30,177)	11,088
Transfers between funds	16	1,351	(1,351)	0	0
Net movement in funds		(3,449)	(26,728)	(30,177)	11,088
Reconciliation of Funds					
Total funds brought forward		77,672	208,914	286,586	275,498
Total funds carried forward		74,223	182,186	256,409	286,586

Balance Sheet as at 31 December 2024

	Notes	2024	2024	2023	2023
Fixed Assets					
Tangible Assets	11		0		0
Current Assets					
Stock	18	25,466		25,950	
Debtors	12	5,007		6,995	
Cash at Bank and In Hand	13	229,555		256,586	
		260,028		289,531	
Creditors					
Amounts falling due within one year	14	(3,619)		(2,945)	
			256,409		286,586
Total Assets less Current Liabilities			256,409		286,586
Net Assets			256,409		286,586
Funds					
Unrestricted Funds	17		35,011		36,406
Designated Funds	17		39,212		41,266
Restricted Funds	17		182,186		208,914
			256,409		286,586

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended **31 December 2024**. The members have not required the charitable company to obtain an audit of its financial statements for the year ended **31 December 2024** in accordance with Section 476 of the Companies Act 2006.

The Trustees acknowledge their responsibilities for:

- Ensuring that the charitable company keeps accounting records that comply with Section 386 and 387 of the Companies Act 2006 and;
- Preparing financial statements which give a true and fair view of the state of affairs of the charitable company at the end of each financial year and of its surplus or deficit for each comply with the requirements of the Companies Act 2006 relating to the financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provision of Part 15 of the Companies Act 2006 relating to small companies. All financial information is in £.

The financial statements were approved by the Board of Trustees on 27th June 2025 and were signed on its behalf by:

Signed:

Andrew Marriott

Chair of the Board of Trustees



Notes to the Financial Statements

for the year ended 31 December 2024

1. Accounting Policies

a. Basis of Preparation of Financial Statements

- 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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102)) and the Companies Act 2006.
- The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognized at historic cost or transaction value unless otherwise stated in the relevant accounting policy.
- The charity has claimed exemptions available in section 1a of FRS 102 not to prepare a cash flow statement since it is a small charity.
- There has been no change to the accounting policies (variation rules and methods of accounting) since last year and there has been no changes to the previous accounts.

b. Company Status

- The company is limited by guarantee and registered in England. Registered office Community Room, Gorselands, Alma Lane, Farnham, Surrey, GU9 0NB. The Trustees named on page 3 are also members of the company. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

c. Fund Accounting

- Unrestricted funds can only be used in accordance with the charitable objectives at the discretion of the Trustees.
- Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.
- Designated funds arise when Trustees agree to establish a fund from unrestricted funds for a specific purpose.
- Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

d. Income

- All income is recognized once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.
- Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when received. Donations arising under gift aid, together with the tax recoverable thereon, are accounted for when received.

Provision is made for gift aid yet unclaimed at the year end on income received prior to the end of the financial period.

e. Expenditure

- Liabilities are recognized as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. Governance and Management and Administration have been regarded as Support costs for the project and allocated to the projects based on the cost of each project.

f. Tangible Fixed Assets

- Tangible fixed assets costing more than £1,000 are capitalised and included at cost. Depreciation is provided at the following annual rate in order to write off each asset over its estimated useful life for all Computer & Office Equipment at 20-25% on cost.

g. Stock

- As a standard, the Trussell Trust advises foodbanks to value stock based on a value per kg calculated locally by comparison to an average 19.1kg emergency food parcel.
- At the end of December 2024, 12,027kg of stock was held by the charity, with an estimated cost of £2.12/kg. Due to the perishable nature of stock strict account is taken of use by dates and all out of date stock is disposed of regularly.

h. Going Concern

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

2. Donations	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
Donations	17,828	86,978	104,806	130,808
Gift Aid	1,376	12,895	14,271	15,931
Donated Food Stock	0	(483)	(483)	4,248
	19,204	99,390	118,594	150,987

3. Investment Income	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
Deposit Accounts Interest	6,978	0	6,978	2,123
	6,978	0	6,978	2,123

4. Charitable Activities Expenditure, work with:

	Unrestricted Funds	Restricted Funds	Total 2024	Unrestricted Funds	Restricted Funds	Total 2023
Christian Activities	13,562	0	13,562	10,712	0	10,712
- Staff Costs	0	0	0	0	0	0
- Project Costs	13,562	0	13,562	10,712	0	10,712
Families	2,098	16,180	18,278	2,454	18,859	21,313
- Staff Costs	0	7,056	7,056	0	6,552	6,552
- Project Costs	2,098	9,124	11,222	2,454	12,307	14,761
Schools	2,170	16,646	18,816	1,407	10,747	12,154
- Staff Costs	0	14,354	14,354	0	6,720	6,720
- Project Costs	2,170	2,292	4,462	1,407	4,027	5,434
Bereavement	72	536	608	49	339	388
- Staff Costs	0	0	0	0	0	0
- Project Costs	72	536	608	49	339	388
Debt & Benefits	3,371	25,883	29,254	2,994	23,058	26,052
- Staff Costs	0	20,203	20,203	0	18,916	18,916
- Project Costs	3,371	5,680	9,051	2,994	4,142	7,136
Young People	1,192	0	1,192	0	0	0
- Staff Costs	0	0	0	0	0	0
- Project Costs	1,192	0	1,192	0	0	0
Foodbank	8,517	65,522	74,039	8,228	63,175	71,403
- Staff Costs	0	45,896	45,896	0	41,451	41,451
- Project Costs	8,517	19,626	28,143	8,228	21,724	29,952
Total Expenditure	30,982	124,767	155,749	25,844	116,178	142,022

5. Analysis of Expenditure, work with:

	Activities Directly Undertaken	Support Costs	Total 2024	Activities Directly Undertaken	Support Costs	Total 2023
Christian Activities	12,002	1,560	13,562	9,486	1,226	10,712
Families	16,180	2,098	18,278	18,859	2,454	21,313
Fostering & Adoption	0	0	0			
Schools	16,646	2,170	18,816	10,747	1,407	12,154
Bereavement	536	72	608	339	49	388
Debt & Benefits	25,883	3,371	29,254	23,058	2,994	26,052
Young People	1,049	143	1,192	0	0	0
Foodbank	65,522	8,517	74,039	63,175	8,228	71,403
	137,818	17,931	155,749	125,664	16,358	142,022

6. Management & Administration

	2024	2023
Contractor Fees	6,884	6,268
Rent & Rates	1,550	1,505
Insurance	1,703	1,778
Telephone	451	588
Postage, Stationery & Sundries	1,471	1,826
Repairs & Maintenance	294	0
Accountancy Fees	416	430
Bank & Payment Costs	435	313
Professional Memberships & Licenses	35	85
Utilities	1,997	1,176
Computer & IT Expenses	1,825	1,669
	17,061	15,638

7. Governance

	2024	2023
Independent Examination	870	720
	870	720

8. Staff Costs

	2024	2023
Gross Wages & Salaries	83,716	70,498
Employer NI	3,349	2,497
Employer Allowance	(3,349)	(2,497)
Employer Pension	3,793	3,141
	87,509	73,639

The average number of staff employed by the charitable company during the year

	No. of Employees 2024	No. of Employees 2023
Families	1	1
Schools	1	1
Debt & Benefits	1	1
Young People	0	0
Foodbank	4	4
Charity Administration	0	0
No employee earned more than £60,000	7	7

9. Trustee Remuneration, Benefits & Donations

No payments were made to any trustee or person connected with them during this financial period. No material transaction took place between the organisation and a trustee or any person connected with them. The total amount of donations funded by trustees and related parties in 2024 was £112 (2023: £149)

10. Taxation

The Charity is exempt from corporation tax on its charitable activities.

11. Tangible Fixed Assets

	Computer & Office Equipment
Cost	
Balance at 1 January 2024	0
Additions	0
Disposals	0
Balance as at 31 December 2024	0
Depreciation	
Balance as at 1 January 2024	0
Charge for year	0
Disposals	0
Balance as at 31 December 2024	0
Net Book Value 31 December 2024	0
Net Book Value 31 December 2023	0

12. Debtors: Amounts falling due within one year

	2024	2023
Gift Aid Debtor	4,564	5,645
Debtors	443	1,350
	5,007	6,995

13. Cash at Bank and In Hand

	2024	2023
at Bank	228,627	255,179
in Hand	928	1,407
	229,555	256,586

14. Creditors: Amounts falling due within one year

	2024	2023
Accounts Payable	1,043	742
PAYE & NIC Payable	1,796	1,513
Accruals	780	690
	3,619	2,945

15. Pension Commitments

The Charity uses NEST, a defined contribution pension scheme. As at 31 December 2024 NIL was owed to the scheme (2023: NIL)

16. Reserves

	1 Jan 2024	Income	Expenditure	Transfers	31 Dec 2024
Unrestricted Funds					
General Funds	36,406	21,952	(17,931)	(5,416)	35,011
Christian Activities	1,033	4,230	(12,002)	7,000	261
Young People (Designated)	40,000	0	(1,049)	0	38,951
Core Rent Fund (Designated)	233	0	0	(233)	0
Core Asset Fund (Designated)	0	0	0	0	0
Core Staff Fund (Designated)	0	0	0	0	0
	77,672	26,182	(30,982)	1,351	74,223
Restricted Funds					
Christian Activities	0	416	0	0	416
Families	12,028	16,224	(16,180)	(500)	11,572
Fostering & Adoption	0	626	0	0	626
Schools	16,717	9,472	(16,646)	5,000	14,543
Bereavement	2,262	327	(536)	0	2,053
Debt & Benefits	27,873	3,326	(25,883)	22,915	28,231
Young People	0	0	0	0	0
Foodbank	150,034	68,999	(65,522)	(28,766)	124,745
	208,914	99,390	(124,767)	(1,351)	182,186
Total Funds	286,586	125,572	(155,749)	0	256,409

Restricted Funds

Christian Activities : The Unrestricted Funds under the heading Christian Activities, are used towards inter-church prayer and mission events.

Families : These funds are given by the Family Support Group, formerly PALS, to provide resources to Home School Link Workers in Farnham, supporting local families in need.

Fostering & Adoption : These funds have been given to support a local group of families that foster or adopt in Farnham.

Schools : These funds are given by churches and individuals for the work of Signposts in local Farnham primary schools.

Bereavement : Funds donated to Friends Together Bereavement Support.

Debt & Benefits : Funds donated to Frontline Farnham, Money Advice. Also includes provision of a shared Hardship fund managed by Frontline & Foodbank.

Young People : Funds donated to support an employed Farnham youth worker. Some funds donated to this project are NOT restricted hence the Young People heading in the Unrestricted Funds too.

Foodbank : Food stock makes up a proportion of this fund with the remainder being gifts to be used for the on-going costs of the project.

Fund Transfers

From Restricted to Unrestricted Funds : Transfers were made between Restricted and Unrestricted funds to cover a small proportion of the operating costs of the charity, as agreed with Project Steering Groups. Projects that either used the shared space rented by the charity or employed personnel contributed to the management of these items, as well as other operational costs borne by the charity.

Between Restricted Funds : With the consent of original donors or inline with minute decisions made by Project Steering Groups to support other Projects that were offering a service to the original Project, funds were transferred between Restricted accounts.

From Unrestricted to Restricted Funds : A number of transfers were made from the unrestricted charity funds to support projects that were not yet self-sufficient.

Fund Figures : The figures shown do not directly relate to how funds transferred were transferred as the figure only shows the balance of transfers not In and Out transfers.

17. Analysis of Net Assets by Fund

	Fixed Assets	Other Net Assets	Total 2024	Fixed Assets	Other Net Assets	Total 2023
General Funds	0	35,011	35,011	0	36,406	36,406
Designated Funds	0	39,212	39,212	0	41,266	41,266
Restricted Funds	0	182,186	182,186	0	208,914	208,914
	0	256,409	256,409	0	286,586	286,586

18. Valuation of Foodbank Stock

Weight (kg)				Value (£)	
1 Jan 2024	In	Out	31 Dec 2024	1 Jan 2024	31 Dec 2024
11,461	21,267	20,701	12,027	25,950	25,466

Stock Figure : Food stock is measured in kg as advised by the Trussell Trust, this figure is then converted to a cash value annually for the accounts based on a sampling of products from local stores. Sainsbury's & Waitrose stores were used in the comparison pricing for 31 December 2024.

FARNHAM CHRISTIAN COMMUNITY TRUST LIMITED

England & Wales - Charity number 1079778

Accounts



Farnham Christian Community Trust Limited

Statement of Accounts

for the year ended 31 December 2023

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Legal & Administrative Information

Farnham Christian Community Trust Limited (FCCT) is a registered charity. Its charity number is 1079778. It was incorporated on 9 March 2000 and is governed by the Memorandum and Articles of Association of the company, limited by guarantee, as defined by the Companies Act 2006. Its company number is 3904228 (England and Wales).

Board of Trustees

Mr Andrew Marriott (Chairman)
Mr Alan Earwaker (Resigned 13 Jan 2024)
Mr Sean Gubb
Mrs Rebecca Melachrino
Mr Guy Pritchard
Mrs Sarah Rose (Appointed on 12 July 2023)
Rev David Uffindell

The above Board members are treated as Directors under company law and Trustees under charity law. Additional members are appointed by an ordinary resolution of the members. The Board of Trustees is actively seeking to add certain identified skills and experience to the Board through extending Board numbers. The Chairman ensures that new Trustees receive induction and training as required.

Company Secretary

Mr Andrew Marriott

Registered Office

Community Room, Gorselands
Alma Lane
Farnham
Surrey
GU9 0NB

Bankers

Lloyds Bank
BX1 1LT

&

Independent Examiner

Donna Leppitt
Independent Examiners Limited
Unit 2, The Broadbridge Business Centre
Delling Lane
Bosham
PO18 8NF

Trustees' Report

for the Year Ended 31 December 2023

The Trustees (who are also directors of the charity for the purposes of the Companies Act) present their annual report, which incorporates the directors' report, and the financial statements of Farnham Christian Community Trust (the charity) for the year ended 31 December 2023.

The Trustees confirm that the annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Since the charity qualifies as small under section 383, the strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

The Trustees who served during the year are shown on page 3.

Aims & Objectives

FCCT aims to serve Christ and the community by encouraging, facilitating, and supporting inter-church initiatives in Farnham.

Review of Activities & Achievements

Introduction

FCCT was started over 20 years ago and continues to ensure that the charity provides excellent support services for inter-church collaborative projects with a vision to see churches enjoy working effectively together to impact the local community.

Major projects were as follows:



Signposts, Farnham Schools Work

We welcomed a new Signposts coordinator, Jo Scougall, to lead the Signposts primary schools work in 2023. Signposts produced an Easter tour, a summer 'moving on' tour and a Christmas tour. A team of volunteers deliver these assemblies at 15 primary schools in the Farnham area. Funding has been received for work with Young People of secondary school age. Due to changes in leadership of a partner organisation, there has been a delay in starting this work.



Farnham Foodbank

During 2023 Farnham Foodbank fed 2,764 people, of which 1,198 were children, these are similar numbers to 2022. There are more reasons than one to select as a cause for needing a food parcel on a single voucher. Debt is the main reason for people needing food support accounting for around 63% of our referrals. Other causes included Benefit Related (41%) Sickness (39%) and Personal Circumstance e.g. homeless, domestic abuse, change in relationship status (24%).

The provision of emergency food meets immediate need but it does not however address the underlying cause of someone coming to the Foodbank. At our distribution centres our volunteers signpost clients to further support organisations who can help them and we work closely with Frontline Money Advice who help our clients with financial challenges. In May we launched our Community Coaching Programme. The role of a Community Coach is to walk alongside a client who wants but is struggling to make a significant change in their life, for example finding a job. The coach will help the client define their own goals and make them happen.

In October we received over 4,300kg of donations from local schools and churches from their Harvest Festival celebrations. In addition to the emergency referrals, we gave Christmas hampers to schools who identified families that would struggle over the festive period. We also gave out Christmas hampers to every family and individual receiving a food parcel in December.

Frontline Farnham – Benefits & Debt Advice

Frontline Farnham Money Advice has continued to help those in debt or with benefits or budgeting issues to find a way through to financial stability. Where there are underlying issues that fall outside of the project's remit (e.g. physical or mental health), clients are referred or signposted to the appropriate organisation for additional help. The project relies on grant funding and Foodbank support to continue to operate, and has increased the team of trained volunteer Debt Advisers to meet the increased client demand in response to the Cost of Living Crisis.

Our Branch Manager works three days a week to cope with the additional workload, working closely with Farnham Foodbank as a large proportion of FFMA clients are also Farnham Foodbank clients. We expect the ongoing surge in demand of people experiencing financial crisis and seeking help from FFMA to continue. More volunteer Debt Advisers will be recruited to meet this growing demand.



Friends Together – Bereavement Support

Friends Together Bereavement Support have continued to help people who have experienced a bereavement. Initially still operating a telephone service and meeting via Zoom, the group has returned to meeting in person both regular daytime and evening sessions each month, but continues on Zoom for those who find it a helpful way to meet. The group provides a much needed service to the community and whilst there are only relatively small numbers attending, the support is well received and appreciated.

In addition to these projects FCCT facilitates a number of other projects and initiatives that impact the community:

Christian Activities : Inter-church Prayer & Mission

In July FCCT facilitated an outdoor celebration of worship, prayer and fellowship for 7 churches at Waverley Abbey House. In November there was a panel discussion 'confronting suffering and finding hope', and an evening of music and readings 'exploring grief and hope'. A number of churches hosted a monthly gathering to pray for Farnham

Family Support

The Family Support project has developed over more than ten years to help improve the circumstances of local school children whose education is adversely affected by exceptionally difficult family circumstances. These include illness, domestic abuse and sudden emergencies. It also supports groups such as young carers.

It operates through Home School Link Workers attached to schools, making use of funds donated by local Christian businessmen to buy items such as school uniform and shoes, pay for school trips which the child would otherwise miss, or contribute to the household by buying basic food or new bedding for the child.

The project works with and supplements assistance from formal agencies such as Social Services. By giving freely and immediately, the project helps demonstrate Christian love to the children and their families. During 2023, the project supported families with children in eight schools in and around Farnham and many individual gifts continue to be made.

The Future

As the legal and administrative framework for inter-church collaborative projects, the Trustees continue to positively engage with key stakeholders in the churches and community sectors and by doing so both build social capital and reach out to some of the most vulnerable in our community.

Public Benefit

The Trustees confirm that they have complied with the duty in Section 4 of the Charities Act 2006 to have due regard to the Charity Commission's general guidance on public benefit. The Trustees believe that the public benefit is provided by the activities listed in the 'Review of activities' above.

Reserves Policy

The Reserves policy is to ensure sufficient funds are available to meet contractual obligations in the event of a shortfall in funding. The Reserves comprise: restricted funds of £19,583 for project staff obligations and the following designated funds; £233 for rent obligations, £0 for support staff obligations, £0 represented by fixed assets. The target for unrestricted reserves is a minimum of £13,780. As at the year end the unrestricted reserves stood at £36,406 and designated funds £41,266.

Review of Financial Affairs

Overall the Charity's Projects had a surplus of £11,088. There was an unrestricted surplus of £301 used in the operation of the charity.

Total income decreased to £153,110 from the previous year total of £211,961. The unrestricted core income of £26,145 to support core services is a slight decrease from £29,262 for the year 2022.

Overall administrative costs again fell from the previous year, while Project costs have remained much the same as in 2022.

Recruitment & Appointment of New Trustees

New Trustees are selected for their relevant interest, expertise and experience and are elected by the existing Trustees.

Induction & Training of New Trustees

All Trustees are provided with a Trustee Handbook and a guide to cloud storage where governing documents, policies, minutes and accounts are located.

Risk Management

The Trustees have a duty to identify and review the risks to which the charity is exposed, and to ensure appropriate controls are in place to provide reasonable assurance against the risks identified, in accordance with the Risk Management Policy.

Volunteers

During 2023 we were supported by 112 wonderful volunteers, without which we would not be able to deliver these projects to the town.

Trustees' Responsibilities Statement

The Trustees (who are also directors of the charity for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including income and expenditure of the charitable company for that period. In preparing those financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees and signed on their behalf by:

Signed:



Dated: 23rd July 2024

Andrew Marriott

Chair of the Board of Trustees

Independent Examiner's Report

to the Trustees of Farnham Christian Community Trust Limited

I report on the accounts for the year ended **31 December 2023** set out on **pages 11 to 20**.

Respective responsibilities of Trustees and examiner

The charity's Trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's Trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required. Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

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

Basis of the independent examiner's report

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

Independent examiner's statement

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

1. which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with Section 386 and 387 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: 

Dated: 23rd July 2024

D Leppitt

Independent Examiners Limited

Unit 2, The Broadbridge Business Centre, Delling Lane, Bosham, PO18 8NF

Statement of Financial Activities for the year ended 31 December 2023

(Including income & expenditure)

	Notes	Unrestricted Funds	Restricted Funds	2023 Total Funds	2022 Total Funds
Income & Endowments from:					
Donations & Legacies	2	24,022	126,965	150,987	211,961
Bank Interest	3	2,123	0	2,123	4
		26,145	126,965	153,110	211,965
Expenditure, Charitable Activities:					
Christian Activities		10,712	0	10,712	28,090
Families		2,454	18,859	21,313	14,698
Schools		1,407	10,747	12,154	16,644
Bereavement		49	339	388	631
Debt & Benefits		2,994	23,058	26,052	26,498
Foodbank		8,228	63,175	71,403	60,404
Total Expenditure	4 & 5	25,844	116,178	142,022	146,965
Net Income / (Expenditure)		301	10,787	11,088	65,000
Transfers between funds	16	7,634	(7,634)	0	0
Net movement in funds		7,935	3,153	11,088	65,000
Reconciliation of Funds					
Total funds brought forward		69,737	205,761	275,498	210,498
Total funds carried forward		77,672	208,914	286,586	275,498

Balance Sheet as at 31 December 2023

	Notes	2023	2023	2022	2022
Fixed Assets					
Tangible Assets	11		0		0
Current Assets					
Stock	18	25,950		21,702	
Debtors	12	6,995		10,768	
Cash at Bank and In Hand	13	256,586		245,018	
		289,531		277,488	
Creditors					
Amounts falling due within one year	14	(2,945)		(1,990)	
			286,586		275,498
Total Assets less Current Liabilities			286,586		275,498
Net Assets			286,586		275,498
Funds					
Unrestricted Funds	17		36,406		28,485
Designated Funds	17		41,266		41,252
Restricted Funds	17		208,914		205,761
			286,586		275,498

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended **31 December 2023**. The members have not required the charitable company to obtain an audit of its financial statements for the year ended **31 December 2023** in accordance with Section 476 of the Companies Act 2006.

The Trustees acknowledge their responsibilities for:

- Ensuring that the charitable company keeps accounting records that comply with Section 386 and 387 of the Companies Act 2006 and;
- Preparing financial statements which give a true and fair view of the state of affairs of the charitable company at the end of each financial year and of its surplus or deficit for each comply with the requirements of the Companies Act 2006 relating to the financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provision of Part 15 of the Companies Act 2006 relating to small companies. All financial information is in £.

The financial statements were approved by the Board of Trustees on 23rd July 2024 and were signed on its behalf by:

Signed:

Andrew Marriott

Chair of the Board of Trustees



Notes to the Financial Statements

for the year ended 31 December 2023

1. Accounting Policies

a. Basis of Preparation of Financial Statements

- 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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102)) and the Companies Act 2006.
- The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognized at historic cost or transaction value unless otherwise stated in the relevant accounting policy.
- The charity has claimed exemptions available in section 1a of FRS 102 not to prepare a cash flow statement since it is a small charity.
- There has been no change to the accounting policies (variation rules and methods of accounting) since last year and there has been no changes to the previous accounts.

b. Company Status

- The company is limited by guarantee and registered in England. Registered office Community Room, Gorselands, Alma Lane, Farnham, Surrey, GU9 0NB. The Trustees named on page 3 are also members of the company. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

c. Fund Accounting

- Unrestricted funds can only be used in accordance with the charitable objectives at the discretion of the Trustees.
- Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.
- Designated funds arise when Trustees agree to establish a fund from unrestricted funds for a specific purpose.
- Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

d. Income

- All income is recognized once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.
- Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when received. Donations arising under gift aid, together with the tax recoverable thereon, are accounted for when received.

Provision is made for gift aid yet unclaimed at the year end on income received prior to the end of the financial period.

e. Expenditure

- Liabilities are recognized as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. Governance and Management and Administration have been regarded as Support costs for the project and allocated to the projects based on the cost of each project.

f. Tangible Fixed Assets

- Tangible fixed assets costing more than £1,000 are capitalised and included at cost. Depreciation is provided at the following annual rate in order to write off each asset over its estimated useful life for all Computer & Office Equipment at 20-25% on cost.

g. Stock

- As a standard, the Trussell Trust advises foodbanks to value stock based on a value per kg calculated locally by comparison to an average 19.1kg emergency food parcel.
- At the end of December 2023, 11,461kg of stock was held by the charity, with an estimated cost of £2.26/kg. Due to the perishable nature of stock strict account is taken of use by dates and all out of date stock is disposed of regularly.

h. Going Concern

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

2. Donations	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
Donations	22,171	108,637	130,808	206,600
Gift Aid	1,851	14,080	15,931	20,302
Donated Food Stock	0	4,248	4,248	(14,941)
	24,022	126,965	150,987	211,961

3. Investment Income	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
Deposit Account Interest	2,123	0	2,123	4
	2,123	0	2,123	4

4. Charitable Activities Expenditure, work with:

	Unrestricted Funds	Restricted Funds	Total 2023	Unrestricted Funds	Restricted Funds	Total 2022
Christian Activities	10,712	0	10,712	26,442	1,648	28,090
- Staff Costs	0	0	0	1,370	0	1,370
- Project Costs	10,712	0	10,712	25,072	1,648	26,720
Families	2,454	18,859	21,313	2,293	12,405	14,698
- Staff Costs	0	6,552	6,552	714	5,804	6,518
- Project Costs	2,454	12,307	14,761	1,579	6,601	8,180
Schools	1,407	10,747	12,154	2,591	14,053	16,644
- Staff Costs	0	6,720	6,720	807	13,241	14,048
- Project Costs	1,407	4,027	5,434	1,784	812	2,596
Bereavement	49	339	388	92	539	631
- Staff Costs	0	0	0	29	0	29
- Project Costs	49	339	388	63	539	602
Debt & Benefits	2,994	23,058	26,052	4,127	22,371	26,498
- Staff Costs	0	18,916	18,916	1,285	17,165	18,450
- Project Costs	2,994	4,142	7,136	2,842	5,206	8,048
Young People	0	0	0	0	0	0
- Staff Costs	0	0	0	0	0	0
- Project Costs	0	0	0	0	0	0
Foodbank	8,228	63,175	71,403	9,424	50,980	60,404
- Staff Costs	0	41,451	41,451	2,935	36,241	39,176
- Project Costs	8,228	21,724	29,952	6,489	14,739	21,228
Total Expenditure	25,844	116,178	142,022	44,969	101,996	146,965

5. Analysis of Expenditure, work with:

	Activities Directly Undertaken	Support Costs	Total 2023	Activities Directly Undertaken	Support Costs	Total 2022
Christian Activities	9,486	1,226	10,712	23,689	4,402	28,091
Families	18,859	2,454	21,313	12,405	2,293	14,698
Schools	10,747	1,407	12,154	14,053	2,591	16,644
Bereavement	339	49	388	539	92	631
Debt & Benefits	23,058	2,994	26,052	22,371	4,128	26,499
Young People	0	0	0	0	0	0
Foodbank	63,175	8,228	71,403	50,980	9,422	60,402
	125,664	16,358	142,022	124,037	22,928	146,965

6. Management & Administration

	2023	2022
Staff Costs	0	7,140
Contractor Fees	6,268	6,628
Rent & Rates	1,505	1,533
Insurance	1,778	1,703
Telephone	588	491
Postage, Stationery & Sundries	1,826	1,525
Depreciation	0	154
Repairs & Maintenance	0	0
Accountancy Fees	430	403
Bank & Payment Costs	313	403
Professional Memberships & Licenses	85	85
Utilities	1,176	568
Computer & IT Expenses	1,669	1,607
Travel & Subsistence	0	28
Advertising & PR	0	0
	15,638	22,268

7. Governance

	2023	2022
Independent Examination	720	660
	720	660

8. Staff Costs

	2023	2022
Gross Wages & Salaries	70,498	77,777
Employer NI	2,497	2,985
Employer Allowance	(2,497)	(2,985)
Employer Pension	3,141	1,814
	73,639	79,591

8. Staff Costs, cont...

The average number of staff employed by the charitable company during the year

	No. of Employees 2023	No. of Employees 2022
Families	1	1
Schools	1	1
Debt & Benefits	1	1
Young People	0	0
Foodbank	4	4
Charity Administration	0	1
No employee earned more than £60,000	7	8

9. Trustee Remuneration, Benefits & Donations

No payments were made to any trustee or person connected with them during this financial period. No material transaction took place between the organisation and a trustee or any person connected with them. The total amount of donations funded by trustees and related parties in 2023 was £149 (2022: £1,011)

10. Taxation

The Charity is exempt from corporation tax on its charitable activities.

11. Tangible Fixed Assets

Cost

	Computer & Office Equipment
Balance at 1 January 2023	0
Additions	0
Disposals	0
Balance as at 31 December 2023	0

Depreciation

Balance as at 1 January 2023	0
Charge for year	0
Disposals	0
Balance as at 31 December 2023	0

Net Book Value 31 December 2023

Net Book Value 31 December 2022

0
0

12. Debtors: Amounts falling due within one year

	2023	2022
Gift Aid Debtor	5,645	9,732
Debtors	1,350	1,036
	6,995	10,768

13. Cash at Bank and In Hand

	2023	2022
at Bank	255,179	243,462
in Hand	1,407	1,556
	256,586	245,018

14. Creditors: Amounts falling due within one year

	2023	2022
Accounts Payable	742	746
PAYE & NIC Payable	1,513	201
Accruals	690	660
	2,945	1,990

15. Pension Commitments

The Charity uses NEST, a defined contribution pension scheme. As at 31 December 2023 NIL was owed to the scheme (2022: £306.07)

16. Reserves

	1 Jan 2023	Income	Expenditure	Transfers	31 Dec 2023
Unrestricted Funds					
General Funds	28,485	21,245	(14,958)	1,634	36,406
Christian Activities	(381)	4,900	(9,486)	6,000	1,033
Young People (Designated)	40,000	0	0	0	40,000
Core Rent Fund (Designated)	1,633	0	(1,400)	0	233
Core Asset Fund (Designated)	0	0	0	0	0
Core Staff Fund (Designated)	0	0	0	0	0
	69,737	26,145	(25,844)	7,634	77,672
Restricted Funds					
Christian Activities	0	0	0	0	0
Families	17,504	13,883	(18,859)	(500)	12,028
Schools	16,931	10,533	(10,747)	0	16,717
Bereavement	2,382	219	(339)	0	2,262
Debt & Benefits	19,586	9,155	(23,058)	22,190	27,873
Young People	0	0	0	0	0
Foodbank	149,358	93,175	(63,175)	(29,324)	150,034
	205,761	126,965	(116,178)	(7,634)	208,914
Total Funds	275,498	153,110	(142,022)	0	286,586

Restricted Funds

Christian Activities : The Unrestricted Funds under the heading Christian Activities, are used towards the inter-church prayer and mission.

Families : These funds are given by the PALS group to provide resources to Home School Link Workers in Farnham, supporting local families in need.

Schools : These funds are given by churches and individuals for the work of Signposts in local Farnham primary schools.

Bereavement : Funds donated to Friends Together Bereavement Support.

Debt & Benefits : Funds donated to Frontline Farnham, Debt & Benefits Advice. Also includes provision of a shared Hardship fund managed by Frontline & Foodbank.

Young People : Funds donated to support an employed Farnham youth worker. Some funds donated to this project are not restricted hence the Young People heading in the Unrestricted Funds (Designated) too.

Foodbank : Food stock makes up a proportion of this fund with the remainder being gifts to be used for the on-going costs of the project.

Fund Transfers

From Restricted to Unrestricted Funds : Transfers were made between Restricted and Unrestricted funds to cover a small proportion of the operating costs of the charity, as agreed with Project Steering Groups. Projects that either used the shared space rented by the charity or employed personnel contributed to the management of these items, as well as other operational costs borne by the charity.

Between Restricted Funds : With the consent of original donors or inline with minuted decisions made by Project Steering Groups to support other Projects that were offering a service to the original Project, funds were transferred between Restricted accounts.

From Unrestricted to Restricted Funds : A number of transfers were made from the unrestricted charity funds to support projects that were not yet self-sufficient.

Fund Figures : The figures shown do not directly relate to how funds transferred were transferred as the figure only shows the balance of transfers not In and Out transfers.

17. Analysis of Net Assets by Fund

	Fixed Assets	Other Net Assets	Total 2023	Fixed Assets	Other Net Assets	Total 2022
General Funds	0	36,406	36,406	0	28,485	28,485
Designated Funds	0	41,266	41,266	0	41,252	41,252
Restricted Funds	0	208,914	208,914	0	205,761	205,761
	0	286,586	286,586	0	275,498	275,498

18. Valuation of Foodbank Stock

1 Jan 2023	Weight (kg)		31 Dec 2023	Value (£)	
	In	Out		1 Jan 2023	31 Dec 2023
9,474	25,747	23,759	11,461	21,702	25,950

Stock Figure : Food stock is measured in kg as advised by the Trussell Trust, this figure is then converted to a cash value annually for the accounts based on a sampling of products from local stores. Sainsbury's & Waitrose stores were used in the comparison pricing for 31 December 2023.

FARNHAM CHRISTIAN COMMUNITY TRUST LIMITED

England & Wales - Charity number 1079778

Accounts



Farnham Christian Community Trust Limited

Statement of Accounts

for the year ended 31 December 2022

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Legal & Administrative Information

Farnham Christian Community Trust Limited (FCCT) is a registered charity. Its charity number is 1079778. It was incorporated on 9 March 2000 and is governed by the Memorandum and Articles of Association of the company, limited by guarantee, as defined by the Companies Act 2006. Its company number is 3904228 (England and Wales).

Board of Trustees

Mr Andrew Marriott (Chairman)
Mr Michael Hitchings (Resigned 1 Feb 2023)
Mr Alan Earwaker
Mrs Rebecca Melachrino (Appointed on 29 June 2022)
Rev David Uffindell (Appointed on 19 July 2022)
Mr Sean Gubb (Appointed on 19 July 2022)
Mr Guy Pritchard (Appointed on 22 August 2022)

The above Board members are treated as Directors under company law and Trustees under charity law. Additional members are appointed by an ordinary resolution of the members. The Board of Trustees is actively seeking to add certain identified skills and experience to the Board through extending Board numbers. The Chairman ensures that new Trustees receive induction and training as required.

Company Secretary

Mr Andrew Marriott (Appointed on 25 June 2022)
Mr Clive Manby (Resigned on 25 June 2022)

Registered Office

Community Room, Gorselands
Alma Lane
Farnham
Surrey
GU9 0NB

Bankers

Lloyds Bank
75 Castle Street
Farnham
Surrey
GU9 7LT

&

Independent Examiner

Donna Leppitt
Independent Examiners Limited
Unit 2, The Broadbridge Business Centre
Delling Lane
Bosham
PO18 8NF

Trustees' Report

for the Year Ended 31 December 2022

The Trustees (who are also directors of the charity for the purposes of the Companies Act) present their annual report, which incorporates the directors' report, and the financial statements of Farnham Christian Community Trust (the charity) for the year ended 31 December 2022.

The Trustees confirm that the annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Since the charity qualifies as small under section 383, the strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

The Trustees who served during the year are shown on page 3.

Aims & Objectives

FCCT aims to serve Christ and the community by encouraging, facilitating, and supporting inter-church initiatives in Farnham.

Review of Activities & Achievements

Introduction

FCCT was started over 20 years ago and continues to ensure that the charity provides excellent support services for inter-church collaborative projects with a vision to see churches enjoy working effectively together to impact the local community. We are grateful for the flexibility of staff and volunteers during the challenges post Covid 19, and the changes required as the restrictions were lifted.

Major projects were as follows:



Farnham Schools Work

We welcomed a new Signposts coordinator, Becky Porter, in January 2022 to lead the Signposts primary schools work. As schools started to open up following the pandemic, Signposts produced an Easter tour video and worked with some schools for a summer transition tour and more for the Christmas tour. Still no project lead has been found to head up the Cohesion into secondary schools work and a new project is being considered in 2023.



Farnham Foodbank

During 2022 Farnham Foodbank fed 2,787 people, of which 1,100 were children, a 21% increase on 2021. Low income was still the biggest reason for people needing our help accounting for around 57% of our referrals. Other causes included Domestic Violence (12%) Benefit Delays (6%) Debt (6%) Sickness (5%) Homelessness (4%) Benefit Changes (3%) and Delayed Wages (1%).

The provision of emergency food is vital and meets people's immediate needs. It does not however address the underlying cause of the person's crisis. During the year Farnham Foodbank employed a new Community Connector to help with signposting clients. This involves directing people to other services, organisations or groups to help and support them with the issues they are facing. Our Warehouse Manager stepped down after 6 invaluable years of service, and we have welcomed a new Warehouse Manager.

In October we received over 5000kg of donations from local schools and churches from their Harvest Festival celebrations. In addition to the emergency referrals, we also gave out over 200 Christmas hampers to families who were likely to struggle over the festive period along with wrapped presents for the children.



Frontline Farnham – Benefits & Debt Advice

Frontline Farnham Money Advice has continued to help those in debt or with benefit issues to find a way through to financial stability. It is strengthening the emphasis of budgeting, helping clients learn how to live within their means the best they can, reducing the risk of future debt issues. The project relies on grant funding and Foodbank support to continue to operate, and has increased the team of trained volunteer Debt Advisers to meet the increased client demand in response to the Cost of Living Crisis.

Our Branch Manager works three days a week to cope with the additional workload, working closely with Farnham Foodbank as a large proportion of FFMA clients are also Farnham Foodbank clients. We expect the ongoing surge in demand of people experiencing financial crisis and seeking help from FFMA to continue. More volunteer Debt Advisers are being recruited to meet this growing demand.



Friends Together – Bereavement Support

Friends Together Bereavement Support have continued to help people who had experienced a bereavement. Initially still operating a telephone service and meeting via Zoom, the group has returned to meeting in person both regular daytime and evening sessions each month, but continues on Zoom for those who find it a helpful way to meet. The group provides a much needed service to the community and whilst there are only relatively small numbers attending, the support is well received and appreciated.

In addition to these projects FCCT facilitates a number of other projects and initiatives that impact the community:

Christian Activities : Inter-church Prayer & Mission

In May, FCCT facilitated the coming together of 7 churches for a Launchpad gathering at Waverley Abbey House to launch 10 days of interchurch prayer to coincide with the Thy Kingdom Come global prayer movement, and 6 months of prayer for the 'Things that matter' mission in November 2022 with Glen Scrivener. The mission included a joint church gathering and a live-streaming message. The messages continue to be available as videos on the website, and a number of people have joined follow up Alpha courses.

Christian Activities : Farnham Filling Station

The Farnham Filling Station closed in February 2022.

Family Support

The Family Support project has developed over more than ten years to help improve the circumstances of local school children whose education is adversely affected by exceptionally

difficult family circumstances. These include illness, domestic abuse and sudden emergencies. It also supports groups such as young carers.

It operates through Home School Link Workers attached to schools, making use of funds donated by local Christian businessmen to buy items such as school uniform and shoes, pay for school trips which the child would otherwise miss, or contribute to the household by buying basic food or new bedding for the child. During Covid, it provided some materials to assist remote working for children in families with limited resources.

The project works with and supplements assistance from formal agencies such as Social Services. By giving freely and immediately, the project helps demonstrate Christian love to the children and their families. During 2022, the project supported families with children in eight schools in and around Farnham and many individual gifts continue to be made.

The Future

As the legal and administrative framework for inter-church collaborative projects, the Trustees continue to positively engage with key stakeholders in the churches and community sectors and by doing so both build social capital and reach out to some of the most vulnerable in our community.

Public Benefit

The Trustees confirm that they have complied with the duty in Section 4 of the Charities Act 2006 to have due regard to the Charity Commission's general guidance on public benefit. The Trustees believe that the public benefit is provided by the activities listed in the 'Review of activities' above.

Reserves Policy

The Reserves policy is to ensure sufficient funds are available to meet contractual obligations in the event of a shortfall in funding. The Reserves comprise: restricted funds of £15,028 for project staff obligations and the following designated funds; £1,633 for rent obligations, £0 for support staff obligations, £0 represented by fixed assets. The target for unrestricted reserves is a minimum of £10,050. As at the year end the unrestricted reserves stood at £28,485 and designated funds £41,252.

Review of Financial Affairs

Overall the Charity's Projects had a surplus of £65,000. The unrestricted surplus of £34,297 includes £40,000 received in November which is designated for use with young people, and a deficit of £5,703 on core funds which are used in the operation of the charity.

Total income increased to £211,961 from the previous year of £143,208. The unrestricted core income of £79,266 includes the £40,000 designated for young people, and £29,262 to support core services, a slight decrease from £30,845 for the year 2022.

Overall administrative costs again fell slightly from the previous year while Project costs show an increase, with the Things that Matter mission included in Christian Activities in 2022.

The increase in unrestricted funds will help to support the work of the charity in future years.

Recruitment & Appointment of New Trustees

New Trustees are selected for their relevant interest, expertise and experience and are elected by the existing Trustees.

Induction & Training of New Trustees

All Trustees are provided with a Trustee Handbook and a guide to cloud storage where governing documents, policies, minutes and accounts are located.

Risk Management

The Trustees have a duty to identify and review the risks to which the charity is exposed, and to ensure appropriate controls are in place to provide reasonable assurance against the risks identified, in accordance with the Risk Management Policy.

Volunteers

During 2022 we were supported by 106 wonderful volunteers, without which we would not be able to deliver these projects to the town.

Trustees' Responsibilities Statement

The Trustees (who are also directors of the charity for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including income and expenditure of the charitable company for that period. In preparing those financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees and signed on their behalf by:

Signed:

A handwritten signature in black ink, appearing to read 'A Marriott', written over a horizontal line.

Dated: 4th August 2023

Andrew Marriott

Chair of the Board of Trustees

Independent Examiner's Report

to the Trustees of Farnham Christian Community Trust Limited

I report on the accounts for the year ended **31 December 2022** set out on **pages 11 to 20**.

Respective responsibilities of Trustees and examiner

The charity's Trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's Trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required. Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

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

Basis of the independent examiner's report

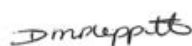
My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or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

Independent examiner's statement

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

1. which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with Section 386 and 387 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:



Dated:

4th August 2023

D Leppitt

Independent Examiners Limited

Unit 2, The Broadbridge Business Centre, Delling Lane, Bosham, PO18 8NF

Statement of Financial Activities for the year ended 31 December 2022

(Including income & expenditure)

	Notes	Unrestricted Funds	Restricted Funds	2022 Total Funds	2021 Total Funds
Income & Endowments from:					
Donations & Legacies	2	79,262	132,699	211,961	143,208
Bank Interest	3	4	0	4	0
		79,266	132,699	211,965	143,208
Expenditure, Charitable Activities:					
Christian Activities		26,442	1,648	28,090	760
Families		2,293	12,405	14,698	14,176
Schools		2,591	14,053	16,644	10,626
Bereavement		92	539	631	257
Debt & Benefits		4,127	22,371	26,498	25,633
Foodbank		9,424	50,980	60,404	74,897
Total Expenditure	4 & 5	44,969	101,996	146,965	126,349
Net Income / (Expenditure)		34,297	30,703	65,000	16,859
Transfers between funds	16	6,145	(6,145)	0	0
Net movement in funds		40,442	24,558	65,000	16,859
Reconciliation of Funds					
Total funds brought forward		29,295	181,203	210,498	193,639
Total funds carried forward		69,737	205,761	275,498	210,498

Balance Sheet as at 31 December 2022

	Notes	2022	2022	2021	2021
Fixed Assets					
Tangible Assets	11		0		154
Current Assets					
Stock	18	21,702		36,644	
Debtors	12	10,768		719	
Cash at Bank and In Hand	13	245,018		174,568	
		277,488		211,931	
Creditors					
Amounts falling due within one year	14	(1,990)		(1,587)	
			275,498		210,344
Total Assets less Current Liabilities			275,498		210,498
Net Assets			275,498		210,498
Funds					
Unrestricted Funds	17		28,485		28,913
Designated Funds	17		41,252		382
Restricted Funds	17		205,761		181,203
			275,498		210,498

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended **31 December 2022**. The members have not required the charitable company to obtain an audit of its financial statements for the year ended **31 December 2022** in accordance with Section 476 of the Companies Act 2006.

The Trustees acknowledge their responsibilities for:

- Ensuring that the charitable company keeps accounting records that comply with Section 386 and 387 of the Companies Act 2006 and;
- Preparing financial statements which give a true and fair view of the state of affairs of the charitable company at the end of each financial year and of its surplus or deficit for each comply with the requirements of the Companies Act 2006 relating to the financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provision of Part 15 of the Companies Act 2006 relating to small companies. All financial information is in £.

The financial statements were approved by the Board of Trustees on 4th August 2023 and were signed on its behalf by:

Signed:

Andrew Marriott

Chair of the Board of Trustees

Notes to the Financial Statements

for the year ended 31 December 2022

1. Accounting Policies

a. Basis of Preparation of Financial Statements

- 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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102)) and the Companies Act 2006.
- The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognized at historic cost or transaction value unless otherwise stated in the relevant accounting policy.
- The charity has claimed exemptions available in section 1a of FRS 102 not to prepare a cash flow statement since it is a small charity.
- There has been no change to the accounting policies (variation rules and methods of accounting) since last year and there has been no changes to the previous accounts.

b. Company Status

- The company is limited by guarantee and registered in England. Registered office Community Room, Gorselands, Alma Lane, Farnham, Surrey, GU9 0NB. The Trustees named on page 3 are also members of the company. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

c. Fund Accounting

- Unrestricted funds can only be used in accordance with the charitable objectives at the discretion of the Trustees.
- Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.
- Designated funds arise when Trustees agree to establish a fund from unrestricted funds for a specific purpose.
- Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

d. Income

- All income is recognized once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.
- Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when received. Donations arising under gift aid, together with the tax recoverable thereon, are accounted for when received.

Provision is made for gift aid yet unclaimed at the year end on income received prior to the end of the financial period.

e. Expenditure

- Liabilities are recognized as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. Governance and Management and Administration have been regarded as Support costs for the project and allocated to the projects based on the cost of each project.

f. Tangible Fixed Assets

- Tangible fixed assets costing more than £1,000 are capitalised and included at cost. Depreciation is provided at the following annual rate in order to write off each asset over its estimated useful life for all Computer & Office Equipment at 20-25% on cost.

g. Stock

- As a standard, the Trussell Trust advises foodbanks to value stock based on a value per kg calculated locally by comparison to an average 19.1kg emergency food parcel.
- At the end of December 2022, 9,474kg of stock was held by the charity, with an estimated cost of £2.29/kg. Due to the perishable nature of stock strict account is taken of use by dates and all out of date stock is disposed of regularly.

h. Going Concern

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

2. Donations	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
Donations	77,170	129,430	206,600	120,524
Gift Aid	2,092	18,210	20,302	14,339
Donated Food Stock	0	(14,941)	(14,941)	8,345
	79,262	132,699	211,961	143,208

3. Investment Income	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
Deposit Account Interest	4	0	4	0
	4	0	4	0

4. Charitable Activities Expenditure, work with:

	Unrestricted Funds	Restricted Funds	Total 2022	Unrestricted Funds	Restricted Funds	Total 2021
Christian Activities	26,442	1,648	28,090	560	200	760
- Staff Costs	1,370	0	1,370	85	0	85
- Project Costs	25,072	1,648	26,720	475	200	675
Families	2,293	12,405	14,698	3,072	11,104	14,176
- Staff Costs	714	5,804	6,518	1,571	5,747	7,318
- Project Costs	1,579	6,601	8,180	1,501	5,357	6,858
Schools	2,591	14,053	16,644	2,304	8,322	10,626
- Staff Costs	807	13,241	14,048	1,178	7,820	8,998
- Project Costs	1,784	812	2,596	1,126	502	1,628
Bereavement	92	539	631	55	202	257
- Staff Costs	29	0	29	28	0	28
- Project Costs	63	539	602	27	202	229
Debt & Benefits	4,127	22,371	26,498	5,569	20,064	25,633
- Staff Costs	1,285	17,165	18,450	2,848	15,965	18,813
- Project Costs	2,842	5,206	8,048	2,721	4,099	6,820
Young People	0	0	0	0	0	0
- Staff Costs	0	0	0	0	0	0
- Project Costs	0	0	0	0	0	0
Foodbank	9,424	50,980	60,404	16,268	58,629	74,897
- Staff Costs	2,935	36,241	39,176	8,319	32,568	40,887
- Project Costs	6,489	14,739	21,228	7,949	26,061	34,010
Total Expenditure	44,969	101,996	146,965	27,828	98,521	126,349

5. Analysis of Expenditure, work with:

	Activities Directly Undertaken	Support Costs	Total 2022	Activities Directly Undertaken	Support Costs	Total 2021
Christian Activities	23,689	4,402	28,091	594	166	760
Families	12,405	2,293	14,698	11,104	3,072	14,176
Schools	14,053	2,591	16,644	8,322	2,304	10,626
Bereavement	539	92	631	202	55	257
Debt & Benefits	22,371	4,128	26,499	20,064	5,569	25,633
Young People	0	0	0	0	0	0
Foodbank	50,980	9,422	60,402	58,629	16,268	74,897
	124,037	22,928	146,965	98,915	27,434	126,349

6. Management & Administration

	2022	2021
Staff Costs	7,140	14,029
Contractor Fees	6,628	2,507
Rent & Rates	1,533	1,530
Insurance	1,703	1,613
Telephone	491	365
Postage, Stationery & Sundries	1,525	1,197
Depreciation	154	610
Repairs & Maintenance	0	0
Accountancy Fees	403	387
Bank & Payment Costs	403	309
Professional Memberships & Licences	85	438
Utilities	568	922
Computer & IT Expenses	1,607	2,679
Travel & Subsistence	28	148
Advertising & PR	0	40
	22,268	26,774

7. Governance

	2022	2021
Independent Examination	660	660
	660	660

8. Staff Costs

	2022	2021
Gross Wages & Salaries	77,777	74,280
Employer NI	2,985	3,679
Employer Allowance	(2,985)	(3,679)
Employer Pension	1,814	1,849
	79,591	76,129

8. Staff Costs, cont...

The average number of staff employed by the charitable company during the year

	No. of Employees 2022	No. of Employees 2021
Families	1	1
Schools	1	1
Debt & Benefits	1	1
Young People	0	0
Foodbank	4	3
Charity Administration	1	1
No employee earned more than £60,000	8	7

9. Trustee Remuneration, Benefits & Donations

No payments were made to any trustee or person connected with them during this financial period. No material transaction took place between the organisation and a trustee or any person connected with them. The total amount of donations funded by trustees and related parties was £1,011 (2021: £1,047)

10. Taxation

The Charity is exempt from corporation tax on its charitable activities.

11. Tangible Fixed Assets

Cost

	Computer & Office Equipment
Balance at 1 January 2022	3,051
Additions	0
Disposals	0
Balance as at 31 December 2022	3,051

Depreciation

Balance as at 1 January 2022	2,897
Charge for year	154
Disposals	0
Balance as at 31 December 2022	3,051

Net Book Value 31 December 2022

0

Net Book Value 31 December 2021

154

12. Debtors: Amounts falling due within one year

	2022	2021
Gift Aid Debtor	9,732	26
Debtors	1,036	693
	10,768	719

13. Cash at Bank and In Hand

	2022	2021
at Bank	243,462	173,340
in Hand	1,556	1,228
	245,018	174,568

14. Creditors: Amounts falling due within one year

	2022	2021
Trade Creditors	746	927
Social Security & Other Taxes	201	0
Pension	383	0
Accrued Expenses	660	660
Unpaid Expense Claims	0	0
	1,990	1,587

15. Pension Commitments

The Charity uses NEST, a defined contribution pension scheme. As at 31 December 2022 £306.07 was owed to the scheme (2021: NIL)

16. Reserves

	1 Jan 2022	Income	Expenditure	Transfers	31 Dec 2022
Unrestricted Funds					
General Funds	24,246	22,316	(22,928)	4,851	28,485
Christian Activities	4,667	16,950	(22,041)	43	(381)
Young People (Designated)	0	40,000	0	0	40,000
Core Rent Fund (Designated)	233	0	0	1,400	1,633
Core Asset Fund (Designated)	149	0	0	(149)	0
Core Staff Fund (Designated)	0	0	0	0	0
	29,295	79,266	(44,969)	6,145	69,737
Restricted Funds					
Christian Activities	2,502	75	(1,648)	(929)	0
Families	15,686	14,723	(12,405)	(500)	17,504
Schools	14,859	15,815	(14,053)	310	16,931
Bereavement	2,308	303	(539)	310	2,382
Debt & Benefits	12,887	13,734	(22,371)	15,336	19,586
Young People	0	0	0	0	0
Foodbank	132,961	88,049	(50,980)	(20,672)	149,358
	181,203	132,699	(101,996)	(6,145)	205,761
Total Funds	210,498	211,965	(146,965)	0	275,498

Restricted Funds

Christian Activities : These funds are to be used for the Filling Station project to cover the small costs of the events. The Unrestricted Funds under the heading Christian Activities, are used towards the Love in Action prayer meetings, and other inter-church activities.

Families : These funds are given by the PALS group to provide resources to Home School Link Workers in Farnham, supporting local families in need.

Schools : These funds are given by churches and individuals for the work of Farnham Schools Work (Signposts) in local Farnham schools.

Bereavement : Funds donated to Friends Together Bereavement Support.

Debt & Benefits : Funds donated to Frontline Farnham, Debt & Benefits Advice.

Young People : Funds donated to support an employed Farnham youth worker. Some funds donated to this project are not restricted hence the Young People heading in the Unrestricted Funds (Designated). Young People are also shown under Restricted Funds, and any future restricted funds for this project will be shown here.

Foodbank : Food stock makes up a proportion of this fund with the remainder being gifts to be used for the on-going costs of the project.

Fund Transfers

From Restricted to Unrestricted Funds : Transfers were made between Restricted and Unrestricted funds to cover a small proportion of the operating costs of the charity, as agreed with Project Steering Groups. Projects that either used the shared space rented by the charity or employed personnel contributed to the management of these items, as well as other operational costs borne by the charity.

Between Restricted Funds : With the consent of original donors or inline with minuted decisions made by Project Steering Groups to support other Projects that were offering a service to the original Project, funds were transferred between Restricted accounts.

From Unrestricted to Restricted Funds : A number of transfers were made from the unrestricted charity funds to support projects that were not yet self-sufficient.

17. Analysis of Net Assets by Fund

	Fixed Assets	Other Net Assets	Total 2022	Fixed Assets	Other Net Assets	Total 2021
General Funds	0	28,485	28,485	0	28,913	28,913
Designated Funds	0	41,252	41,252	154	228	382
Restricted Funds	0	205,761	205,761	0	181,203	181,203
	0	275,498	275,498	154	210,344	210,498

18. Valuation of Foodbank Stock

1 Jan 2022	Weight (kg)		31 Dec 2022	Value (£)	
	In	Out		1 Jan 2022	31 Dec 2022
17,652	28,539	36,718	9,474	36,644	21,702

Stock Figure : Food stock is measured in kg as advised by the Trussell Trust, this figure is then converted to a cash value annually for the accounts based on a sampling of products from local stores. Sainsbury's & Waitrose stores were used in the comparison pricing for 31 December 2022.

FARNHAM CHRISTIAN COMMUNITY TRUST LIMITED

England & Wales - Charity number 1079778

Accounts



Farnham Christian Community Trust Limited

Statement of Accounts

for the year ended 31 December 2021

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Legal & Administrative Information

Farnham Christian Community Trust Limited (FCCT) is a registered charity. Its charity number is 1079778. It was incorporated on 9 March 2000 and is governed by the Memorandum and Articles of Association of the company, limited by guarantee, as defined by the Companies Act 2006. Its company number is 3904228 (England and Wales).

Board of Trustees

Mr A Marriott (Chairman)
Mr M Hitchings
Mr A Earwaker
Mr C Manby (Appointed on 12 January 2021)
Mr C Manby (Resigned on 31 December 2021)
Mr J Horncastle (Resigned on 13 October 2021)
Mrs J Greene (Resigned on 12 January 2021)

The above Board members are treated as Directors under company law and Trustees under charity law. Additional members are appointed by an ordinary resolution of the members. The Board of Trustees is actively seeking to add certain identified skills and experience to the Board through extending Board numbers. The Chairman ensures that new Trustees receive induction and training as required.

Company Secretary

Mr C Manby (Appointed on 7 July 2021)
Mr B Wills (Resigned on 7 July 2021)

Registered Office

Community Room, Gorselands
Alma Lane
Farnham
Surrey
GU9 0NB

Bankers

Lloyds Bank
75 Castle Street
Farnham
Surrey
GU9 7LT

&

Independent Examiner

Keith Richards
Independent Examiners Limited
Unit 2, The Broadbridge Business Centre
Delling Lane
Bosham
PO18 8NF

Trustees' Report

for the Year Ended 31 December 2021

The Trustees (who are also directors of the charity for the purposes of the Companies Act) present their annual report, which incorporates the directors' report, and the financial statements of Farnham Christian Community Trust (the charity) for the year ended **31 December 2021**.

The Trustees confirm that the annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Since the charity qualifies as small under section 383, the strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

The Trustees who served during the year are shown on page 3.

Aims & Objectives

FCCT aims to be a legal and administrative framework for inter-church community projects, releasing the dreams and visions of Christians in Farnham; to see excellent support services provided for inter-church collaboration; and to see churches enjoying working effectively together to impact our community.

Review of Activities & Achievements

Introduction

FCCT was started over 20 years ago and in the last year has worked to continue to consolidate the changes made in the previous few years to ensure that the charity provides excellent support services for inter-church collaborative projects with a vision to see churches enjoy working effectively together to impact the local community. However due to the impact of the global Covid-19 pandemic, operations of the charity have been impacted in the way it is able to support collaboration and physical engagement. In August of 2021, the FCCT Head of Operations stepped down and the trust found difficulty in replacing the role. This post was finally filled in late 2021.

Major projects were as follows:



Farnham Schools Work

As schools started to open up following the pandemic, Signposts produced an Easter tour video and worked with some schools for a summer transition tour. The Signposts coordinator stepped down in the August and a new member of staff was recruited from the local churches to lead the Signposts primary schools work. Still no project lead has been found to head up the Cohesion into secondary schools work and is being reconsidered as an active project.



Farnham Foodbank

During 2021 Farnham Foodbank fed 2,302 people, still up at pandemic levels seen in 2020 of 2,360 people up from 1,483 in 2019, 1,096 of those fed being children. Low income was still the biggest reason that people needed our help accounting for around 46% of our referrals, however this was slightly down on previous as we have seen a rise in need attributed to Domestic Violence (13%) then Benefit Delays (10%) and Debt (9%) related issues. Other reasons included Homelessness (5%), Sickness (5%), Benefit Changes (3%) and Delayed Wages (1%).

At the start of the year Farnham Foodbank employed a new Administrator to help our Project Manager deal with the increased demand and help with signposting clients. This involves directing people to other services, organisations or groups to help and support them with the issues they are facing. The provision of emergency food is vital and meets people's immediate needs. It does not however address the underlying cause of the person's crisis.

In October we received over 4000kg of donations from local schools and churches from their Harvest Festival celebrations. In addition to the emergency referrals, we also gave out Christmas hampers to families who were likely to struggle over the festive period to 319 families across 22 schools and family centres, along with over 800 presents for the children. This totalled more than 8 tonnes or 1,600 bags/boxes of hampers and gifts!

Frontline Farnham – Benefits & Debt Advice

Frontline Farnham has continued to help those in debt or with benefit issues to find a way through to financial stability. It also helps clients set budgets and retake control of and manage their personal finance. The project is still finding it a challenge to break even and support the volume of clients that need help, however the team has also grown with several newly trained Debt Advisers.

Our Branch Manager increased their hours from two days a week to three to cope with the additional workload but we are considering needing further resources in the next 12 months, as we also support many Farnham Foodbank clients as well. We expect the surge in demand of people experiencing financial crisis and seeking help from Frontline Farnham to continue. More Debt Advisers are being recruited to meet this growing demand.



Friends Together – Bereavement Support

Friends Together Bereavement Support have continued to help people who had experienced a bereavement. Initially still operating a telephone service and meeting via Zoom, the group has returned to meeting in person both regular daytime and evening sessions each month, but continues on Zoom for those who find it a helpful way to meet. The group provides a much needed service to the community and whilst there are only relatively small numbers attending, the support is well received and appreciated.

In addition to these projects FCCT facilitates a number of other projects and initiatives that impact the community:

Christian Activities : Inter-church Prayer & Mission

In May, FCCT facilitated the coming together of 8 churches for an online prayer campaign centred around the Thy Kingdom Come international prayer movement. Church leaders from around Farnham each gave a short daily video devotional and copies of the TKC prayer journal were posted to individuals in the town. To close the 10 day period of prayer an in person Love in Action event was held at St Andrew's Church. Later in the year we held another online Love in Action event at St Andrew's Church.

Christian Activities : Farnham Filling Station

The Farnham Filling Station continued to meet through the year, using Zoom to host and facilitate the meetings when restrictions did not allow for in person meetings.

Family Support

The Family Support project has developed over more than ten years to help improve the circumstances of local school children whose education is adversely affected by exceptionally difficult family circumstances. These include illness, domestic abuse and sudden emergencies. It also supports groups such as young carers.

It operates through Home School Link Workers attached to schools, making use of funds donated by local Christian businessmen to buy items such as school uniform and shoes, pay for school trips which the child would otherwise miss, or contribute to the household by buying basic food or new bedding for the child. During Covid, it provided some materials to assist remote working for children in families with limited resources.

The project works with and supplements assistance from formal agencies such as Social Services. By giving freely and immediately, the project helps demonstrate Christian love to the children and their families. During 2021, the project supported families with children in eight schools in and around Farnham and many individual gifts continue to be made.

The Future

As the legal and administrative framework for inter-church collaborative projects, the Trustees continue to positively engage with key stakeholders in the churches and community sectors and by doing so both build social capital and reach out to some of the most vulnerable in our community.

Public Benefit

The Trustees confirm that they have complied with the duty in Section 4 of the Charities Act 2006 to have due regard to the Charity Commission's general guidance on public benefit. The Trustees believe that the public benefit is provided by the activities listed in the 'Review of activities' above.

Reserves Policy

The Reserves policy is to ensure sufficient funds are available to meet contractual obligations in the event of a shortfall in funding. The Reserves comprise: restricted funds of £11,872 for project staff obligations and the following designated funds; £233 for rent obligations, £0 for support staff obligations, £149 represented by fixed assets. The target for unrestricted reserves is a minimum of £11,150. As at the year end the unrestricted reserves stood at £28,913 and £382 designated funds.

Review of Financial Affairs

Overall the Charities Projects showed a lower result compared to 2020, with a surplus of £16,859, still influenced by increased support of the Foodbank following the Covid-19 pandemic. The unrestricted core funds which are used in the operation of the charity saw a small surplus of £3,017 during the year.

Total income decreased to £143,208 from the extraordinary previous year of £216,747 but was still a considerable increase on the 2019 income of £111,694.

However the unrestricted core income increased slightly from £29,111 in 2020, to £30,845 for the year 2021.

Overall administrative costs again fell slightly from the previous year while Project costs were still affected significantly by the Covid-19 pandemic making comparisons difficult.

The modest increase in unrestricted funds helps to support the work of the charity in future years.

Recruitment & Appointment of New Trustees

New Trustees are selected for their relevant interest, expertise and experience and are elected by the existing Trustees.

Induction & Training of New Trustees

All Trustees are provided with a Trustee Handbook and a guide to cloud storage where governing documents, policies, minutes and accounts are located.

Risk Management

The Trustees have a duty to identify and review the risks to which the charity is exposed, and to ensure appropriate controls are in place to provide reasonable assurance against the risks identified, in accordance with the Risk Management Policy.

Volunteers

During 2021 we were supported by 92 wonderful volunteers, without which we would not be able to deliver these projects to the town.

Trustees' Responsibilities Statement

The Trustees (who are also directors of the charity for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including income and expenditure of the charitable company for that period. In preparing those financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees and signed on their behalf by:

Signed:

A handwritten signature in black ink, appearing to read 'A. Marriott', is written over a horizontal line.

Dated: 08/09/22

Andrew Marriott

Chair of the Board of Trustees

Independent Examiner's Report

to the Trustees of Farnham Christian Community Trust Limited

I report on the accounts for the year ended **31 December 2021** set out on **pages 11 to 20**.

Respective responsibilities of Trustees and examiner

The charity's Trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's Trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required. Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

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

Basis of the independent examiner's report

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

Independent examiner's statement

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

1. which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with Section 386 and 387 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:



Dated: 9th September, 2022

K Richards

Independent Examiners Limited

Unit 2, The Broadbridge Business Centre, Delling Lane, Bosham, PO18 8NF

Statement of Financial Activities for the year ended 31 December 2021

(Including income & expenditure)

	Notes	Unrestricted Funds	Restricted Funds	2021 Total Funds	2020 Total Funds
Income & Endowments from:					
Donations & Legacies	2	30,845	112,363	143,208	216,747
Bank Interest	3	0	0	0	0
		30,845	112,363	143,208	216,747
Expenditure, Charitable Activities:					
Christian Activities		560	200	760	1,602
Families		3,072	11,104	14,176	16,873
Schools		2,304	8,322	10,626	14,034
Bereavement		55	202	257	0
Debt & Benefits		5,569	20,064	25,633	20,062
Foodbank		16,268	58,629	74,897	47,494
Total Expenditure	4 & 5	27,828	98,521	126,349	100,065
Net Income / (Expenditure)		3,017	13,842	16,859	116,682
Transfers between funds	16	(6,838)	6,838	0	0
Net movement in funds		(3,821)	20,680	16,859	116,682
Reconciliation of Funds					
Total funds brought forward		33,116	160,523	193,639	76,957
Total funds carried forward		29,295	181,203	210,498	193,639

Balance Sheet as at 31 December 2021

	Notes	2021	2021	2020	2020
Fixed Assets					
Tangible Assets	11		154		765
Current Assets					
Stock	19	36,644		28,290	
Debtors	12	719		13,415	
Cash at Bank and In Hand	13	174,568		152,500	
		211,931		194,205	
Creditors					
Amounts falling due within one year	14	(1,587)		(1,331)	
			210,344		192,874
Total Assets less Current Liabilities			210,498		193,639
Net Assets			210,498		193,639
Funds					
Unrestricted Funds	17		28,913		25,871
Designated Funds	17		382		7,245
Restricted Funds	17		181,203		160,523
			210,498		193,639

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended **31 December 2021**. The members have not required the charitable company to obtain an audit of its financial statements for the year ended **31 December 2021** in accordance with Section 476 of the Companies Act 2006.

The Trustees acknowledge their responsibilities for:

- Ensuring that the charitable company keeps accounting records that comply with Section 386 and 387 of the Companies Act 2006 and;
- Preparing financial statements which give a true and fair view of the state of affairs of the charitable company at the end of each financial year and of its surplus or deficit for each comply with the requirements of the Companies Act 2006 relating to the financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provision of Part 15 of the Companies Act 2006 relating to small companies. All financial information is in £.

The financial statements were approved by the Board of Trustees on 08/09/22 and were signed on its behalf by:

Signed:

Andrew Marriott

Chair of the Board of Trustees

Notes to the Financial Statements

for the year ended 31 December 2021

1. Accounting Policies

a. Basis of Preparation of Financial Statements

- 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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102)) and the Companies Act 2006.
- The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognized at historic cost or transaction value unless otherwise stated in the relevant accounting policy.
- The charity has claimed exemptions available in section 1a of FRS 102 not to prepare a cash flow statement since it is a small charity.
- There has been no change to the accounting policies (variation rules and methods of accounting) since last year and there has been no changes to the previous accounts.

b. Company Status

- The company is limited by guarantee and registered in England. Registered office Community Room, Gorselands, Alma Lane, Farnham, Surrey, GU9 0NB. The Trustees named on page 3 are also members of the company. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

c. Fund Accounting

- Unrestricted funds can only be used in accordance with the charitable objectives at the discretion of the Trustees.
- Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.
- Designated funds arise when Trustees agree to establish a fund from unrestricted funds for a specific purpose.
- Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

d. Income

- All income is recognized once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.
- Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when received. Donations arising under gift aid, together with the tax recoverable thereon, are accounted for when received.

Provision is made for gift aid yet unclaimed at the year end on income received prior to the end of the financial period.

e. Expenditure

- Liabilities are recognized as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. Governance and Management and Administration have been regarded as Support costs for the project and allocated to the projects based on the cost of each project.

f. Tangible Fixed Assets

- Tangible fixed assets costing more than £1,000 are capitalised and included at cost. Depreciation is provided at the following annual rate in order to write off each asset over its estimated useful life for all Computer & Office Equipment at 20-25% on cost.

g. Stock

- As a standard, the Trussell Trust advises foodbanks to value stock based on a value per kg calculated locally by comparison on an average 19.1kg emergency food parcel.
- At the end of December 2021, 17,652kg of stock was held by the charity. Due to the perishable nature of stock strict account is taken of use by dates and all out of date stock is disposed of regularly.

h. Going Concern

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

2. Donations	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
Donations	28,704	91,820	120,524	183,054
Gift Aid	2,141	12,198	14,339	19,487
Donated Food Stock	0	8,345	8,345	14,206
	30,845	112,363	143,208	216,747

3. Investment Income	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
Deposit Account Interest	0	0	0	0
	0	0	0	0

4. Charitable Activities Expenditure, work with:

	Unrestricted Funds	Restricted Funds	Total 2021	Unrestricted Funds	Restricted Funds	Total 2020
Christian Activities	560	200	760	1,602	0	1,602
- Staff Costs	85	0	85	297	0	297
- Project Costs	475	200	675	1,305	0	1,305
Families	3,072	11,104	14,176	4,730	12,143	16,873
- Staff Costs	1,571	5,747	7,318	3,126	5,747	8,873
- Project Costs	1,501	5,357	6,858	1,604	6,396	8,000
Schools	2,304	8,322	10,626	3,934	10,100	14,034
- Staff Costs	1,178	7,820	8,998	2,600	8,938	11,538
- Project Costs	1,126	502	1,628	1,334	1,162	2,496
Bereavement	55	202	257	0	0	0
- Staff Costs	28	0	28	0	0	0
- Project Costs	27	202	229	0	0	0
Debt & Benefits	5,569	20,064	25,633	5,624	14,438	20,062
- Staff Costs	2,848	15,965	18,813	3,717	4,524	8,241
- Project Costs	2,721	4,099	6,820	1,907	9,914	11,821
Foodbank	16,268	58,629	74,897	13,315	34,179	47,494
- Staff Costs	8,319	32,568	40,887	8,800	14,940	23,740
- Project Costs	7,949	26,061	34,010	4,515	19,239	23,754
Total Expenditure	27,828	98,521	126,349	29,205	70,860	100,065

5. Analysis of Expenditure, work with:

	Activities Directly Undertaken	Support Costs	Total 2021	Activities Directly Undertaken	Support Costs	Total 2020
Christian Activities	594	166	760	1,153	449	1,602
Families	11,104	3,072	14,176	12,143	4,730	16,873
Schools	8,322	2,304	10,626	10,100	3,934	14,034
Bereavement	202	55	257	0	0	0
Debt & Benefits	20,064	5,569	25,633	14,438	5,624	20,062
Foodbank	58,629	16,268	74,897	34,179	13,315	47,494
	98,915	27,434	126,349	72,013	28,052	100,065

6. Management & Administration

	2021	2020
Staff Costs	14,029	18,540
Contractor Fees	2,507	0
Rent & Rates	1,530	1,425
Insurance	1,613	1,220
Telephone	365	363
Postage, Stationery & Sundries	1,197	1,120
Depreciation	610	610
Repairs & Maintenance	0	185
Accountancy Fees	387	313
Bank & Payment Costs	309	252
Professional Memberships & Licenses	438	190
Utilities	922	580
Computer & IT Expenses	2,679	2,270
Travel & Subsistence	148	324
Advertising & PR	40	0
	26,774	27,392

7. Governance

	2021	2020
Independent Examination	660	660
	660	660

8. Staff Costs

	2021	2020
Gross Wages & Salaries	74,280	51,095
Employer NI	3,679	2,665
Employer Allowance	(3,679)	(2,665)
Employer Pension	1,849	1,594
	76,129	52,689

8. Staff Costs, cont...

The average number of staff employed by the charitable company during the year

	No. of Employees 2021	No. of Employees 2020
Work with Families	1	1
Work with Schools	1	1
Work with Communities	1	1
Foodbank	3	1
Charity Administration	1	1
No employee earned more than £60,000	7	5

9. Trustee Remuneration, Benefits & Donations

No payments were made to any trustee or person connected with them during this financial period. No material transaction took place between the organisation and a trustee or any person connected with them. The total amount of donations funded by trustees and related parties was £1,047 (2020: £740)

10. Taxation

The charity is exempt from corporation tax on its charitable activities.

11. Tangible Fixed Assets

Cost

	Computer & Office Equipment
Balance at 1 January 2021	3,051
Additions	0
Disposals	0
Balance as at 31 December 2021	3,051

Depreciation

Balance as at 1 January 2021	2,286
Charge for year	610
Disposals	(1)
Balance as at 31 December 2021	2,897

Net Book Value 31 December 2021

154

Net Book Value 31 December 2020

765

12. Debtors: Amounts falling due within one year

	2021	2020
Gift Aid Debtor	26	7,291
Debtors	693	6,124
	719	13,415

13. Cash at Bank and In Hand

	2021	2020
at Bank	173,340	151,020
in Hand	1,228	1,480
	174,568	152,500

14. Creditors: Amounts falling due within one year

	2021	2020
Trade Creditors	927	295
Social Security & Other Taxes	0	0
Pension	0	373
Accrued Expenses	660	663
Unpaid Expense Claims	0	0
	1,587	1,331

15. Pension Commitments

The Charity uses NEST, a defined contribution pension scheme. As at 31 December 2021 NIL was owed to the scheme (2020: £373)

16. Reserves

	1 Jan 2021	Income	Expenditure	Transfers	31 Dec 2021
Unrestricted Funds					
General Funds	23,001	25,845	(27,434)	2,834	24,246
Christian Activities	2,870	5,000	(394)	(2,809)	4,667
Designated Rent Fund	1,633	0	0	(1,400)	233
Designated Asset Fund	759	0	0	(610)	149
Designated Staff Fund	4,853	0	0	(4,853)	0
	33,116	30,845	(27,828)	(6,838)	29,295
Restricted Funds					
Christian Activities	2,432	270	(200)	0	2,502
Families	11,255	16,035	(11,104)	(500)	15,686
Schools	6,307	7,674	(8,322)	9,200	14,859
Bereavement	0	44	(202)	2,466	2,308
Debt & Benefits	21,293	9,979	(20,064)	1,679	12,887
Foodbank	119,236	78,361	(58,629)	(6,007)	132,961
	160,523	112,363	(98,521)	6,838	181,203
Total Funds	193,639	143,208	(126,349)	0	210,498

Restricted Funds

- **Christian Activities** : These funds are to be used for the Filling Station project to cover the small costs of the events.
- **Families** : These funds are given by the PALS group to provide resources to Home School Link Workers in Farnham, supporting local families in need.
- **Schools** : These funds are given by churches and individuals for the work of Farnham Schools Work (Signposts & Cohesion) in local Farnham schools.
- **Bereavement** : Funds donated to Friends Together Bereavement Support. Note: £2,466 of funds previously were combined under the title 'Communities' with 'Debt & Benefits', now separated.
- **Debt & Benefits** : Funds donated to Frontline Farnham, Debt & Benefits Advice. Note: funds previously were combined under the title 'Communities' with 'Bereavement', now separated.
- **Foodbank** : Food stock makes up a proportion of this fund with the remainder being gifts to be used for the on-going costs of the project.

Fund Transfers

- **From Restricted to Unrestricted Funds** : Transfers were made between Restricted and Unrestricted funds to cover a small proportion (10%) of the operating costs of the charity, as agreed with Project Steering Groups. Projects that either used the shared space rented by the charity or employed personnel contributed to the management of these items (10%), as well as other operational costs born by the charity.
- **Between Restricted Funds** : With the consent of original donors or inline with minuted decisions made by Project Steering Groups to support other Projects that were offering a service to the original Project, funds were transferred between Restricted accounts.
- **From Unrestricted to Restricted Funds** : A number of transfers were made from the unrestricted charity funds to support projects that were not yet self sufficient.

17. Analysis of Net Assets by Fund

	Fixed Assets	Other Net Assets	Total 2021	Fixed Assets	Other Net Assets	Total 2020
General Funds	0	28,913	28,913	0	25,871	25,871
Designated Funds	154	228	382	765	6,480	7,245
Restricted Funds	0	181,203	181,203	0	160,523	160,523
	154	210,344	210,498	765	192,874	193,639

18. Valuation of Foodbank Stock

1 Jan 2021	Weight (kg)		31 Dec 2021	Value (£)	
	In	Out		1 Jan 2021	31 Dec 2021
14,092	33,229	26,104	17,652	28,290	36,644

Stock Figure : Food stock is measured in kg as advised by the Trussell Trust, this figure is then converted to a cash value annually for the accounts based on a sampling of products from local stores. Sainsbury's & Waitrose stores were used in the comparison pricing for 31 December 2021.

FARNHAM CHRISTIAN COMMUNITY TRUST LIMITED

England & Wales - Charity number 1079778

Accounts

Registered Company Number: 3904228

Registered Charity Number: 1079778



Farnham Christian Community Trust Limited

Statement of Accounts

for the year ended 31 December 2020

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Legal & Administrative Information

Farnham Christian Community Trust Limited (FCCT) is a registered charity. Its charity number is 1079778. It was incorporated on 9 March 2000 and is governed by the Memorandum and Articles of Association of the company, limited by guarantee, as defined by the Companies Act 2006. Its company number is 3904228 (England and Wales).

Board of Trustees

Mr A Marriott (Chairman)
Mrs J Greene
Mr M Hitchings
Mr A Earwaker
Mr J Horncastle (Appointed on 7 August 2020)
Mr S Gubb (Resigned on 9 March 2020)

The above Board members are treated as Directors under company law and Trustees under charity law. Additional members are appointed by an ordinary resolution of the members. The Board of Trustees is actively seeking to add certain identified skills and experience to the Board through extending Board numbers. The Chairman ensures that new Trustees receive induction and training as required.

Company Secretary

Mr B Wills

Registered Office

Community Room, Gorselands
Alma Lane
Farnham
Surrey
GU9 0NB

Bankers

Lloyds Bank
75 Castle Street
Farnham
Surrey
GU9 7LT

&

Independent Examiner

Paul Robinson
Independent Examiners Limited
Unit 2, The Broadbridge Business Centre
Delling Lane
Bosham
PO18 8NF

Trustees' Report

for the Year Ended 31 December 2020

The Trustees (who are also directors of the charity for the purposes of the Companies Act) present their annual report, which incorporates the directors' report, and the financial statements of Farnham Christian Community Trust (the charity) for the year ended **31 December 2020**.

The Trustees confirm that the annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Since the charity qualifies as small under section 383, the strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

The Trustees who served during the year are shown on page 3.

Aims & Objectives

FCCT aims to be a legal and administrative framework for inter-church community projects, releasing the dreams and visions of Christians in Farnham; to see excellent support services provided for inter-church collaboration; and to see churches enjoying working effectively together to impact our community.

Review of Activities & Achievements

Introduction

FCCT was started nearly 20 years ago and in the last year has worked to continue to consolidate the changes made in the previous few years to ensure that the charity provides excellent support services for inter-church collaborative projects with a vision to see churches enjoy working effectively together to impact the local community. However due to the impact of the global Covid-19 pandemic, operations of the charity have been impacted in the way it is able to support collaboration and physical engagement.

Major projects were as follows:



Farnham Schools Work

Due to the pandemic, the Signposts Coordinator role was furloughed in April after being unable to enter schools for the scheduled Easter tour shortly before the national lockdown. However, several requests were made to produce something to support the year 6 children transitioning to secondary school. The role was therefore un-furloughed for 3 weeks in June/July to respond to this request and along with a team of 12 children's and youth workers from 8 different local churches, it was decided to adapt and record the usual transition tour material and make it available to schools. These videos were well received.

For the usual Christmas tour, with the knowledge that visits to schools in person would again not be possible, the Signposts Core team decided to produce a video that could be distributed digitally and could be shown in class or year group bubbles. Keeping the previous working values of the gospel story delivered in an interesting, fun and interactive way, a video was produced for both key stages.



Farnham Foodbank

During 2020 Farnham Foodbank fed 2,360 people up from 1,483 in 2019, 1,119 of those fed being children. Low income was by far the biggest reason that people needed our help accounting for around 50% of our referrals; this was followed by benefit related issues, debt and ill health. Other reasons included domestic violence, homelessness, unemployment and delayed wages.

At the start of the year we employed a new Project Manager and were open three times a week, however as the Covid-19 pandemic hit, mid-March, the foodbank saw a dramatic increase in the number of people coming for support, many of them for the first time. At the peak, the number of people we served was more than three times higher than usual.

We saw a sharp rise in requests for home deliveries as families and individuals began self-isolating, while we were still running our distribution centres. When the lockdown started we switched to only providing deliveries and then once again partly opened for collections in September.

In October we received over 4000kg of donations from local schools and churches from their Harvest Festival celebrations. In addition to the emergency referrals, we also gave out Christmas hampers to families who were likely to struggle over the festive period to 220 families across 22 schools and family centres, along with presents for the children. This totalled more than 6 tonnes or 1,300 bags/boxes of hampers and gifts!

Signposting is a core part of our foodbank. Due to the restrictions in place, we have been unable to chat to our clients so three volunteers call people after they have received their food parcel to check they are happy with their food, and to see if we can offer further help. This involves directing people to other services, organisations or groups to help and support them with the issues they are facing. The provision of emergency food is vital and meets people's immediate needs. It does not however address the underlying cause of the person's crisis.



Frontline Farnham – Benefits & Debt Advice

Frontline Farnham has continued to help those in debt or with benefit issues to find a way through to financial stability. It also helps clients set budgets and retake control of and manage their personal finance. It was decided in 2020 to seek to employ a part-time Project Manager due to the expected increase in financial challenges facing many people from the pandemic. The new Project Manager started in August of 2020 and is working closely with the Foodbank and PALS projects to support existing clients, alongside seeking to reach out to others in the town. The team has also grown with several newly trained Debt Advisers.

COVID-19 has undoubtedly brought new and increased financial pressure on individuals and families. With the government currently constraining bailiff and creditor recovery activity and tenant evictions for non-payment, many people with increasing debt are apparently coping. However once the constraints on debt recovery are lifted, we expect to see a surge of demand of people entering financial crisis and seeking help from Frontline Farnham. More Debt Advisers are being recruited to meet the growing demand.



Friends Together – Bereavement Support

Friends Together Bereavement Support have continued to help people who had experienced a bereavement, initially meeting in person and then operating a telephone and Zoom service. The group provides a much needed service to the community and whilst there are only relatively small numbers attending, the support is well received and appreciated. The team hopes to be able to return to meeting in person as the pandemic eases in 2021.

In addition to these projects FCCT facilitates a number of other projects and initiatives that impact the community:



Love in Action

In May, FCCT facilitated the coming together of 8 churches for an online prayer campaign centred around the Thy Kingdom Come international prayer movement. Church leaders from around Farnham each gave a short daily video devotional and copies of the TKC prayer journal were posted to every church member in the town. To close the 10 day period of prayer an online Love in Action event was held via Zoom. Later in the year we held two further online Love in Action Zoom meetings, with mixed success.

Farnham Filling Station

The Farnham Filling Station continued to meet through the year, using Zoom to host and facilitate the meetings when restrictions did not allow for in person meetings.

PALS Family Support

The Family Support project has developed over more than ten years to help improve the circumstances of local school children whose education is adversely affected by exceptionally difficult family circumstances. These include illness, domestic abuse and sudden emergencies. It also supports groups such as young carers.

It operates through Home School Link Workers attached to schools, making use of funds donated by local Christian businessmen to buy items such as school uniform and shoes, pay for school trips which the child would otherwise miss, or contribute to the household by buying basic food or new bedding for the child. During Covid, it provided some materials to assist remote working for children in families with limited resources.

The project works with and supplements assistance from formal agencies such as Social Services. By giving freely and immediately, the project helps demonstrate Christian love to the children and their families. During 2020, the project supported families with children in eight schools in and around Farnham and many individual gifts continue to be made.

The Future

As the legal and administrative framework for inter-church collaborative projects, the Trustees continue to positively engage with key stakeholders in the churches and community sectors and by doing so both build social capital and reach out to some of the most vulnerable in our community.

Public Benefit

The Trustees confirm that they have complied with the duty in Section 4 of the Charities Act 2006 to have due regard to the Charity Commission's general guidance on public benefit. The Trustees believe that the public benefit is provided by the activities listed in the 'Review of activities' above.

Reserves Policy

The current policy is made up of restricted funds of £12,174 for project staff obligations and the following designated funds; £1,633 for rent obligations, £4,853 for support staff obligations, £759 represented by fixed assets; and a revised target for unrestricted reserves of a minimum of £9,150. As at the year end the unrestricted reserves stood at £25,871 and £7,245 designated funds.

Review of Financial Affairs

Overall the Charities Projects showed an improved result compared to 2019, with a large surplus of £116,682, predominantly influenced by increased support of the Foodbank during the Covid-19 pandemic. However the core funds which are used in the operation of the charity saw a small loss of £94 during the year.

Total income increased from the previous year by almost 100%, from £111,694 to £216,747. However the unrestricted core income fell by around 25%, from £39,636 to £29,111, in the year.

Overall administrative costs fell slightly from the previous year as the work previously invested in developing a stable support framework was realised. Project costs were affected significantly by the Covid-19 pandemic making comparisons difficult.

The Trustees are aware that the unrestricted funds have decreased again and are continuing to monitor the financial position and budget forecasts.

Recruitment & Appointment of New Trustees

New Trustees are selected for their relevant interest, expertise and experience and are elected by the existing Trustees.

Induction & Training of New Trustees

All Trustees are provided with a Trustee Handbook and a guide to cloud storage where governing documents, policies, minutes and accounts are located.

Risk Management

The Trustees have a duty to identify and review the risks to which the charity is exposed, and to ensure appropriate controls are in place to provide reasonable assurance against the risks identified, in accordance with the Risk Management Policy.

Trustees' Responsibilities Statement

The Trustees (who are also directors of the charity for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including income and expenditure of the charitable company for that period. In preparing those financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees and signed on their behalf by:

Signed:



Dated:

27/7/2021

Andrew Marriott

Chair of the Board of Trustees

Independent Examiner's Report

to the Trustees of Farnham Christian Community Trust Limited

I report on the accounts for the year ended **31 December 2020** set out on **pages 11 to 20**.

Respective responsibilities of Trustees and examiner

The charity's Trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's Trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

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

Basis of the independent examiner's report

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

Independent examiner's statement

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

1. which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with Section 386 and 387 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:



Dated:

06/08/21

P B Robinson MAAT FCIE

Independent Examiners Limited

Unit 2, The Broadbridge Business Centre, Delling Lane, Bosham, PO18 8NF

Statement of Financial Activities for the year ended 31 December 2020

(Including income & expenditure)

	Notes	Unrestricted Funds	Restricted Funds	2020 Total Funds	2019 Total Funds
Income & Endowments from:					
Donations & Legacies	2	29,111	187,636	216,747	111,694
Bank Interest	3	0	0	0	0
		29,111	187,636	216,747	111,694
Expenditure, Charitable Activities:					
Christian Activities		1,602	0	1,602	12,137
Work with Younger People		0	0	0	0
Work with Older People		0	0	0	0
Work with Families		4,730	12,143	16,873	21,503
Work with Schools		3,934	10,100	14,034	23,428
Work with Communities		5,624	14,438	20,062	5,972
Foodbank		13,315	34,179	47,494	36,760
Total Expenditure	4 & 5	29,205	70,860	100,065	99,800
Net Income / (Expenditure)		(94)	116,776	116,682	11,894
Transfers between funds	16	5,208	(5,208)	0	0
Net movement in funds		5,114	111,568	116,682	11,894
Reconciliation of Funds					
Total funds brought forward		28,002	48,955	76,957	65,063
Total funds carried forward		33,116	160,523	193,639	76,957

Balance Sheet as at 31 December 2020

	Notes	2020	2020	2019	2019
Fixed Assets					
Tangible Assets	11		765		1,763
Current Assets					
Stock	18	28,290		14,084	
Debtors	12	13,415		3,031	
Cash at Bank and In Hand	13	152,500		60,020	
		194,205		77,135	
Creditors					
Amounts falling due within one year	14	(1,331)		(1,941)	
			192,874		75,194
Total Assets less Current Liabilities			193,639		76,957
Net Assets			193,639		76,957
Funds					
Unrestricted Funds	17		25,871		19,302
Designated Funds	17		7,245		8,700
Restricted Funds	17		160,523		48,955
			193,639		76,957

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended **31 December 2020**. The members have not required the charitable company to obtain an audit of its financial statements for the year ended **31 December 2020** in accordance with Section 476 of the Companies Act 2006.

The Trustees acknowledge their responsibilities for:

- Ensuring that the charitable company keeps accounting records that comply with Section 386 and 387 of the Companies Act 2006 and;
- Preparing financial statements which give a true and fair view of the state of affairs of the charitable company at the end of each financial year and of its surplus or deficit for each comply with the requirements of the Companies Act 2006 relating to the financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provision of Part 15 of the Companies Act 2006 relating to small companies. All financial information is in £.

The financial statements were approved by the Board of Trustees on 27/7/2024 and were signed on its behalf by:

Signed:



Andrew Marriott

Chair of the Board of Trustees

Notes to the Financial Statements

for the year ended 31 December 2020

1. Accounting Policies

a. Basis of Preparation of Financial Statements

- 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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102)) and the Companies Act 2006.
- The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognized at historic cost or transaction value unless otherwise stated in the relevant accounting policy.
- The charity has claimed exemptions available in section 1a of FRS 102 not to prepare a cash flow statement since it is a small charity.
- There has been no change to the accounting policies (variation rules and methods of accounting) since last year and there has been no changes to the previous accounts.

b. Company Status

- The company is limited by guarantee and registered in England. Registered office Community Room, Gorselands, Alma Lane, Farnham, Surrey, GU9 0NB. The Trustees named on page 3 are also members of the company. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

c. Fund Accounting

- Unrestricted funds can only be used in accordance with the charitable objectives at the discretion of the Trustees.
- Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.
- Designated funds arise when Trustees agree to establish a fund from unrestricted funds for a specific purpose.
- Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

d. Income

- All income is recognized once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.
- Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when received. Donations arising under gift aid, together with the tax recoverable thereon, are accounted for

when received. Provision is made for gift aid yet unclaimed at the year end on income received prior to the end of the financial period.

e. Expenditure

- Liabilities are recognized as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. Governance and Management and Administration have been regarded as Support costs for the project and allocated to the projects based on the cost of each project.

f. Tangible Fixed Assets

- Tangible fixed assets costing more than £1,000 are capitalised and included at cost. Depreciation is provided at the following annual rate in order to write off each asset over its estimated useful life for all Computer & Office Equipment at 20-25% on cost.

g. Stock

- As a standard, the Trussell Trust advises foodbanks to value stock based on a value per kg calculated locally by comparison on an average 19.1kg emergency food parcel.
- At the end of December 2020 14,092kg of stock was held by the charity. Due to the perishable nature of stock strict account is taken of use by dates and all out of date stock is disposed of regularly.

h. Going Concern

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

2. Donations	Unrestricted Funds	Restricted Funds	Total 2020	Total 2019
Donations	27,024	156,030	183,054	99,821
Gift Aid	2,087	17,400	19,487	6,870
Donated Food Stock	0	14,206	14,206	5,003
	29,111	187,636	216,747	111,694

3. Investment Income	Unrestricted Funds	Restricted Funds	Total 2020	Total 2019
Deposit Account Interest	0	0	0	0
	0	0	0	0

4. Charitable Activities Expenditure, work with:

	Unrestricted Funds	Restricted Funds	Total 2020	Unrestricted Funds	Restricted Funds	Total 2019
Christian Activities	1,602	0	1,602	11,465	672	12,137
- Staff Costs	297	0	297	2,255	0	2,255
- Project Costs	1,305	0	1,305	9,210	672	9,882
Younger People	0	0	0	0	0	0
- Staff Costs	0	0	0	0	0	0
- Project Costs	0	0	0	0	0	0
Older People	0	0	0	0	0	0
- Staff Costs	0	0	0	0	0	0
- Project Costs	0	0	0	0	0	0
Families	4,730	12,143	16,873	6,918	14,585	21,503
- Staff Costs	3,126	5,747	8,873	3,995	5,852	9,847
- Project Costs	1,604	6,396	8,000	2,923	8,733	11,656
Schools	3,934	10,100	14,034	7,537	15,891	23,428
- Staff Costs	2,600	8,938	11,538	4,352	12,360	16,712
- Project Costs	1,334	1,162	2,496	3,185	3,531	6,716
Communities	5,624	14,438	20,062	1,921	4,051	5,972
- Staff Costs	3,717	4,524	8,241	1,109	0	1,109
- Project Costs	1,907	9,914	11,821	812	4,051	4,863
Foodbank	13,315	34,179	47,494	11,827	24,933	36,760
- Staff Costs	8,800	14,940	23,740	6,829	15,552	22,381
- Project Costs	4,515	19,239	23,754	4,998	9,381	14,379
Total Expenditure	29,205	70,860	100,065	39,668	60,132	99,800

5. Analysis of Expenditure, work with:

	Activities Directly Undertaken	Support Costs	Total 2020	Activities Directly Undertaken	Support Costs	Total 2019
Christian Activities	1,153	449	1,602	8,232	3,904	12,137
Younger People	0	0	0	0	0	0
Older People	0	0	0	0	0	0
Families	12,143	4,730	16,873	14,585	6,918	21,503
Schools	10,100	3,934	14,034	15,891	7,537	23,428
Communities	14,438	5,624	20,062	4,051	1,921	5,972
Foodbank	34,179	13,315	47,494	24,933	11,827	36,760
	72,013	28,052	100,065	67,692	32,108	99,800

6. Management & Administration

	2020	2019
Staff Costs	18,540	18,540
Contractor Fees	0	470
Rent & Rates	1,425	1,492
Insurance	1,220	1,043
Telephone	363	691
Postage, Stationery & Sundries	1,120	1,780
Depreciation	610	610
Repairs & Maintenance	185	82
Accountancy Fees	313	489
Bank & Payment Costs	252	242
Professional Memberships & Licenses	190	153
Utilities	580	823
Computer & IT Expenses	2,270	4,643
Travel & Subsistence	324	390
	27,392	31,448

7. Governance

	2020	2019
Independent Examination	660	660
	660	660

8. Staff Costs

	2020	2019
Gross Wages & Salaries	51,095	50,781
Employer NI	2,665	2,673
Employer Allowance	(2,665)	(2,673)
Employer Pension	1,594	1,523
	52,689	52,304

8. Staff Costs, cont...

The average number of staff employed by the charitable company during the year

	No. of Employees 2020	No. of Employees 2019
Work with Families	1	1
Work with Schools	1	1
Work with Communities	1	0
Foodbank	1	1
Charity Administration	1	1
No employee earned more than £60,000	5	4

9. Trustee Remuneration, Benefits & Donations

No payments were made to any trustee or person connected with them during this financial period. No material transaction took place between the organisation and a trustee or any person connected with them. The total amount of donations funded by trustees and related parties was £740 (2019: £1,080)

10. Taxation

The charity is exempt from corporation tax on its charitable activities.

11. Tangible Fixed Assets

Cost

	Computer & Office Equipment
Balance at 1 January 2020	4,375
Additions	0
Disposals	(1,324)
Balance as at 31 December 2020	3,051

Depreciation

Balance as at 1 January 2020	2,612
Charge for year	610
Disposals	(936)
Balance as at 31 December 2020	2,286

Net Book Value 31 December 2020

Net Book Value 31 December 2019

765
1,763

12. Debtors: Amounts falling due within one year

	2020	2019
Gift Aid Debtor	7,291	1,748
Debtors	6,124	1,283
	13,415	3,031

13. Cash at Bank and In Hand

	2020	2019
at Bank	151,020	58,927
in Hand	1,480	1,093
	152,500	60,020

14. Creditors: Amounts falling due within one year

	2020	2019
Trade Creditors	295	747
Social Security & Other Taxes	0	289
Pension	373	0
Accrued Expenses	663	793
Unpaid Expense Claims	0	112
	1,331	1,941

15. Pension Commitments

The charity uses NEST, a defined contribution pension scheme. As at 31 December 2020 £373 was owed to the scheme (2019: NIL)

16. Reserves

	1 Jan 2020	Income	Expenditure	Transfers	31 Dec 2020
Unrestricted Funds					
Unrestricted Funds	15,365	29,111	(28,052)	6,577	23,001
Christian Activities	3,937	0	(1,153)	86	2,870
Designated Rent Fund	3,033	0	0	(1,400)	1,633
Designated Asset Fund	1,369	0	0	(610)	759
Designated Staff Fund	4,298	0	0	555	4,853
	28,002	29,111	(29,205)	5,208	33,116
Restricted Funds					
Christian Activities	1,856	576	0	0	2,432
Work with Younger People	0	0	0	0	0
Work with Older People	0	0	0	0	0
Work with Families	8,809	15,664	(12,143)	(1,075)	11,255
Work with Schools	12,845	6,181	(10,100)	(2,619)	6,307
Work with Communities	2,283	31,073	(14,438)	2,375	21,293
Foodbank	23,162	134,142	(34,179)	(3,889)	119,236
	48,955	187,636	(70,860)	(5,208)	160,523
Total Funds	76,957	216,747	(100,065)	0	193,639

Restricted Funds

- **Christian Activities** : These funds are to be used for the Filling Station project to cover the small costs of the events.
- **Work with Families** : These funds are given by the PALS group to provide resources to Home School Link Workers in Farnham, supporting local families in need.
- **Work with Schools** : These funds are given by churches for the work of Farnham Schools Work (Signposts & Cohesion) in local Farnham schools.
- **Work with Communities** : These funds have been allocated to Friends Together Bereavement Support & Frontline Farnham Debt & Benefits Advice.
- **Foodbank** : Food stock makes up a proportion of this fund with the remainder being gifts to be used for the on-going costs of the project.

Fund Transfers

- **From Restricted to Unrestricted Funds** : Transfers were made between Restricted and Unrestricted funds to cover a small proportion (10%) of the operating costs of the charity, as agreed with Project Steering Groups. Projects that either used the shared space rented by the charity or employed personnel contributed to the management of these items (10%), as well as other operational costs born by the charity.
- **Between Restricted Funds** : With the consent of original donors or inline with minuted decisions made by Project Steering Groups to support other Projects that were offering a

service to the original Project, funds were transferred between Restricted accounts.

- **From Unrestricted to Restricted Funds** : A number of transfers were made from the unrestricted charity funds to support projects that were not yet self sufficient.

17. Analysis of Net Assets by Fund

	Fixed Assets	Other Net Assets	Total 2020	Fixed Assets	Other Net Assets	Total 2019
Unrestricted Funds	0	25,871	25,871	0	19,302	19,302
Designated Funds	765	6,480	7,245	1,369	7,331	8,700
Restricted Funds	0	160,523	160,523	394	48,561	48,955
	765	192,874	193,639	1,763	75,194	76,957

18. Valuation of Foodbank Stock

Weight (kg)				Value (£)	
1 Jan 2020	In	Out	31 Dec 2020	1 Jan 2020	31 Dec 2020
6,967	33,229	26,104	14,092	14,084	28,290

Stock Figure : Food stock is measured in kg as advised by the Trussell Trust, this figure is then converted to a cash value annually for the accounts based on a sampling of products from local stores. Sainsbury's and Waitrose stores were used in the comparison pricing for 31 December 2020.