

REGISTERED COMPANY NUMBER: 05977250 (England and Wales)
REGISTERED CHARITY NUMBER: 1116962

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2021
for
Fareham Community Church

Johnston Wood Roach Limited
24 Picton House
Hussar Court
Waterlooville
Hampshire
PO7 7SQ

Fareham Community Church

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for the Year Ended 31 March 2021

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Fareham Community Church

Report of the Trustees for the Year Ended 31 March 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Review of the year

The trustees are pleased with how the charity has faced the unique challenges of the COVID Pandemic and adapted in order to continue meeting the charity's key objectives. Following the announcement of lockdown rules, our many face-to-face activities had to cease; such as Sunday church gatherings, life group meetings, the Ark toddler group, youth groups, schools work and the Café Imbizo. We are grateful for the way the charity immediately began using other contact models so that our key objectives could continue to be met. Our technical team, for example, put many hours of work into creating online worship and teaching videos each week, which were broadcast every Sunday morning on YouTube. Zoom gatherings became a regular feature of church life, providing fellowship on Sunday mornings and midweek homegroups and a Zoom Alpha Group was also run with great success. For the children, regular videos featuring the much-loved cow McAlister, were produced by our new children's worker. Following the purchase of video streaming equipment, and the gradual relaxation of lockdown rules, we transitioned to holding live, in-person, services for a limited number of people and streaming them on YouTube for those who couldn't attend.

Despite the considerable drop in rental income caused by the pandemic, we are glad to report that we reached the 31st March in a healthy financial position. This was in part due to the continued faithful financial support of church members, together with prudent care of our resources. At the year end, plans were beginning to be drawn up for building work that would merge the foyer and café area of the building, creating a larger area for socialising and events for local people.

Church members have also reached out to those in financial hardship by delivering food parcels while others have delivered Easter and Christmas presents to residents and staff at a number of care homes, as well as singing carols in the care home gardens.

The trustees are therefore happy that, despite the constraints of COVID, the charity has fulfilled its objectives during the year.

Objectives of the charity

The Charity is governed by a Memorandum and Articles of Association, in which its objectives are set out.

Objects:

- To advance the Christian Faith, in accordance with the (evangelical) Statement of Beliefs, in the Solent region and in other parts of the United Kingdom or the World as the trustees of the charity think fit;
- To fulfil such other purposes which are exclusively charitable according to the Law of England and Wales and are connected with the charitable work of the Charity;
- To relieve persons who are in conditions of need or hardship or who are aged or sick and to relieve the distress caused thereby in the said location, and in other parts of the United Kingdom or the world as the trustees think fit.

When targeting our activities to meet these objectives, the Trustees have considered the Commission's guidance on public benefit and in particular the guidance for the advancement of religion. The Trustees note that:

- To be recognised as charitable, all organisations advancing religion must be able to show there is a moral or ethical frame work which is promoted by the religion (see 4a below) and
- It is in promoting this moral or ethical framework that a charity is capable of impacting society in a beneficial way

OBJECTIVES AND ACTIVITIES

Significant activities

Activities to advance the Christian faith

The Covid-19 Pandemic significantly restricted many areas of Fareham Community Church activities but also created opportunities for different ways of seeking to advance the Christian faith by going online. This is reflected in the activities in which Fareham Community Church engaged during 2020-2021.

a) Bible teaching

Throughout lockdown we continued with the previous year's teaching looking at the Judaeo-Christian meta-narrative of the Bible and how that understanding shapes the application of a specific passage to daily life. Specifically, we

- Looked at the growth of the church in Acts during the summer term of 2020.
- Celebrated the major Christian festivals - Christmas, Easter and Pentecost.
- Re-iterating the gospel message through shared online communion services

After this we recognised the need for pastoral care and encouragement for the now extended congregation and provided teaching on

- Walking with God during times of difficulty in a short summer series on the Psalms
- Understanding who we are in God - studying Paul's letter to the Ephesians
- Understanding how Christ is formed in us - Studying Paul's letter to the Galatian church

All of these latter teachings were backed up with studies in the small "Life Groups" which were run on-line using a variety of tools dependent on the needs and capabilities of the group members. These life groups provided a really effective way of providing communal prayer, study and pastoral care and support, and remained key place of connecting faith with everyday life for those growing in the Christian faith.

b) Youth and children's work

The Trustees are grateful to our Youth and Children's workers and volunteers who continued to impact the lives of many young people, through Christian education and social activities. These activities were all free of charge and open to young people both inside and outside the church.

Children's work during the year included:

- An on-line Easter Holiday Club day including a "progressive treasure hunt".
- Activity packs for families to do together around the themes of specific mid-week videos
- Weekly on-line Sunday morning Christian teaching
- Regular on-line midweek Christian teaching in home created videos.

Youth work:

This has been completely disrupted by the pandemic. The stress of connecting on-line via Zoom meetings for students has also made consistency of contact difficult. Both the Trustees and leadership are grateful for the efforts to adapt that the Youth worker and his team have made to continue to support the youth as much as possible in ways that are appropriate to their needs and situations. As part of adapting to the new situation, the following developments have occurred.

One to One Contact

In order to support the youth in the church and any needing it beyond the church, when permitted by legislation and guidelines, one to one outdoor support has been provided by the youth worker. This has taken the form of conversations during walks, cycle rides etc. carried out with the knowledge of the young person's responsible adult - and often at their request.

Fareham Community Church
Report of the Trustees
for the Year Ended 31 March 2021

OBJECTIVES AND ACTIVITIES

Mid-week Groups

Over the last year we have not run any mid-week evening groups. Due to social distancing rules and a knock-on impact on volunteers, we have been unable to continue this work in person. However, we have run a regular on-line Zoom meeting which has enabled support and encouragement of the young people in their faith journeys to continue. The attendance has been patchy due to the prevalence of on-line learning making this a less desirable context for young people, but has provided indications of who might need emotional, mental or spiritual support by another means and permitted follow-up to happen. Attendees have included church and non-church youth.

Currently, we are looking at alternative ways of connecting with the youth as we come out of lockdown. One such idea that has been developed is for an after-school drop-in for those aged 11-18. It will run every Thursday term time from 3-4:30pm. This provides a vehicle for rebuilding contact with both the youth in the church and out in the local community after moving everything online during the pandemic.

Mentoring

Where social distancing has allowed, we have continued to mentor a select group of young people. We have also made big steps in developing this in order to reach a wider group. We have established a mentoring scheme seeking to cover a much broader range of young people. We currently have 9 mentors signed up to mentor young people. They have begun the enrolment process and will look to have their initial meetings with their young person in September 2021.

Online

We have continued to use our social media presence to remain in contact with our young people. We have also been putting out a variety of short videos around a wide range of topics to help encourage, educate and support our young people during the pandemic. Some of the more able of the young people have been encouraged to produce some of these enabling them to develop new skills and take steps towards caring for and supporting others.

Alongside this, new creative ways of connecting with youth such as an Instagram "Thought for the day" were developed - again involving the young people themselves!

Schools Work

During the last year we have continued our work in the schools. This has however, been very much dependant on the school's policy for external visitors, during the pandemic. We have continued to work in Cams Hill, Henry Cort and Fareham Academy, where we have been mentoring young people in both group and individual settings. The other 2 schools we were working in have had not been open to outside visitors.

Future Planning

In light of the proposed changes to the leadership structure at FCC, we have begun strategizing for the future, to ensure there is a consistent stream of engagement for the young people. The proposal is that the youth work will be broken up into sections and a leader will be allocated to each section. Each leader will then have oversight and support from the FCC leadership.

We are also planning for the new academic year and looking at ways of re-establishing our regular face to face contact that the pandemic has stopped.

FCC Church Experience Year

We have been working to establish a 'church experience Year' program for young people aged 18-24. We have one young person on the pilot scheme who will start on 2nd September 2021. He will be with us for an entire academic year and will support a variety of the ministries we have as a church, especially the youth work. Alongside his practical experience, we are also intending on giving time to his further training and development.

OBJECTIVES AND ACTIVITIES

c) Regular church meetings, home groups and prayer

Due to the restrictions resulting from the Covid Pandemic, the regular weekly church service moved on-line. The service initially took the form of pre-recorded worship, teaching and "children's slots", released on YouTube at a set time giving a sense of common activity and "normality". Alongside the "premier" a YouTube live chat was run to enabling live interaction between viewers. These videos typically had 70- 80 views throughout the "live" event and double that over time. This equated to more than the 140 regular attenders the church had prior to lockdown. We were delighted to discover these views included overseas viewers in Europe, Africa and India.

From October 2020 a similar format was live streamed but without a congregation. These had between 90 and 130 viewers of the live-stream and then others who watched at another time. Some of those who were watching the on-line services have joined the church some becoming followers of Jesus as part of their journey of faith.

During the last year, the real focus for church life moved from the Sunday service to smaller "Life Group" meetings, which were run on-line using a variety of tools dependent on the needs and capabilities of the group members. The numbers of people attending Life groups has increased throughout the year to around 115 people in 9 life Groups some of which will need to split as we start to come out of the Covid restriction regime Life groups have embedded the on-line teachings using questions provided by the speaker, study courses or specific training courses such as Freedom in Christ. The purpose has been to ground the teaching into everyday life and behaviours that align with orthodox Christian values and lifestyles.

Specific prayer meetings have continued on-line typically using Zoom-

- monthly prayer breakfast
- prayer for the nation
- weekly prayer for the church

The variety and frequency of opportunities to pray (which happens in all church meeting contexts) reflect that prayer is the foundation of what we do as a church.

d) Outreach

The trustees and leadership recognise that to promote Christianity in Fareham we need to find ways of meeting and serving people who otherwise would not connect with the church. This has been very limited by the pandemic as the following indicates

- **The Ark Parent And Toddler Group**
This had to stop due to government restrictions.
- **Christmas Celebrations**
These were severely curtailed, this year. However, an online advent calendar featuring a range of content of Christian music, meditations, prayers, sacred poems as well as some and fun seasonal poetry, videos and family activities was created and well received. We also produced an online Christmas Carol service streamed live from the King's Centre building which was watched by many who would have normally attended our carol service.
- **Red House Care Home**
Visits to care homes have not been possible during the lockdown, but we were able to stay in touch with the staff and residents of the Red House at Easter and Christmas. At Easter, we delivered chocolates and handmade Easter cards from the children in FCC. While at Christmas, a group of adults and children sang Christmas carols in the gardens of the Red House and another local care home, and gave Christmas presents to the residents to let them know they were in our thoughts and prayers.
- **Cherish Ladies Ministry**
Cherish is the name of our Ladies Ministry. During the year they were unable to gather but still supported each other through WhatsApp, prayer and in practical ways as needs arose.
- **Blokes and Butties**
This men's ministry was still in its infancy when the pandemic struck, and it was put into "hibernation" for the year, although many of the men maintained good contact with each other and some sporadic on-line coffee times happened. These were limited by the effect of on-line weariness that developed as time went on.

OBJECTIVES AND ACTIVITIES

- Alpha

During the Autumn lockdown, an online Alpha group met via Zoom. Despite the challenges of running Alpha in an online format, it proved to be a very meaningful and significant course for those attending, several of whom joined online life groups once Alpha ended.

Activities to support those in need, the aged and ill

a) Café Imbizo

The café was closed during lockdown, and a decision taken during the year that it should not be re-opened. Instead, the space will be opened out into the King's Centre lobby, creating a larger community space which has the capability to provide outreach and welcoming space for a wider section of the church and local community than Café Imbizo did. It was also noted that the Café had been facilitating unhealthy lifestyle continuation rather than change for the small number of people it had been reaching.

b) Use of The King's Centre to support local charities and agencies

However, the church continued to support some of the people in Fareham who are homeless. Specifically we have done this through the following:-

- Suspended Coffee scheme. This was unable to function due to government legislation. We continued to provide free shower facilities and toiletries for those who are homeless; have a washing machine and tumble dryer for them to use and give out clean clothes, sleeping bags and tents when we have them available.
- As contact with the homeless became limited, we passed on most of the resources we had for helping them to the council appointed agencies such as CAB and Two Saints. We retained only small amounts of sleeping bags, clothes and hygiene products as during the lockdowns we were being contacted by the homeless.
- Although initially closed, 'The Crafty Makery' which is run by FCC member, Shane Davies was moved to a council provided site in the Town Centre shopping mall from which support for those with PTSD, depression and other mental and physical health issues continued especially providing activity packs to those alone in lockdown and facilitating other on-line support. The church members supported Shane by providing some volunteer support in the new premises.

c) Use of The King's Centre to support local charities and agencies

Despite the pandemic, as well as being used to further the Christian faith, the King's Centre continued to provide provided office or meeting space to organisations with which we share common objectives. Although not all could continue to use the building, space was provided free of charge or at greatly reduced rates for some charities and community groups when they could. These groups included:

- Love4Life (Fitzroy Group): an organisation providing social activities for people with learning difficulties
- HCC Substance support group
- AA - Alcoholics Anonymous
- Inclusion (NHS) - an addiction recovery group, which runs alcohol-free social events and training for those working in this sector
- Hampshire Futures - educational support for young people needing to get into employment, education or training
- Hampshire County Council - various training sessions for First Aid, Safeguarding, health issues etc.
- Mandaleigh - local dance group for children
- LightUp - local children's dance group
- Kingsgate School in Fareham

OBJECTIVES AND ACTIVITIES

d) Food Pantry

During the summer of 2020, an initiative was started out of the Cherish group members, providing food to those in need who were known to church members using the FareShare schemes run by local supermarkets. Initially this ran well but after around 2 months it became clear that the real need for this was dropping as lockdown was progressively lifted and income began to rise for the affected families. At this point the initiative was stopped as it was not serving its intended purpose.

e) Support of 3rd parties working outside the UK

- Albania

The church continues to financially support Nick and Sarah Ann Wakeley, originally members of FCC, who promote the Christian faith and relieve hardship due to poverty and illness.

- India

FCC's primary contact is Basil de Souza. Many church members help to provide education and support of young people from the slums through the charity Jeevan Asha. Also, the church supports School of Ministry training of pastors.

- Sierra Leone

Practical Tools Initiative is a charity created by church member James Fallah-Williams, to relieve poverty and hardship in deprived post-war communities. James is based in our offices, paying a peppercorn rent and is very much part of the office team. The charity collects, refurbishes and sends used tools, learning materials and mobility aids to Sierra Leone, which are used for education, to create employment and relieve hardship among disabled people, single mothers and young offenders. During the year we have continued to partner with PTI in running a school for 300 children from 3 villages in and around a quarry. These children were spending their days breaking stones and had no access to education. Our partnership has included individual fund-raising activities which has enabled FCC to pay the majority of the head teacher's salary. FCC has also funded a project to provide clean water and sanitation facilities in a camp housing several hundred people, physically maimed during last decade's civil war.

Public benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

Volunteers

The Trustees of the Charity are very grateful to all the volunteers who helped the church to carry out its activities and fulfil its objectives over the year. Although the church is highly dependent on its volunteers to fulfil these objectives the total value of the volunteer's input has not been quantified.

Fareham Community Church

Report of the Trustees for the Year Ended 31 March 2021

FINANCIAL REVIEW

Investment policy and objectives

In order to guide the investment strategy the board of Trustees has adopted the following objectives:

- To protect a steady annual income which allows the support of an equivalent level of activity of the Charity over the long term
- To follow an investment policy designed to provide for a level of income that matches inflation and protects the real value of capital over the long term
- To follow a policy, which provides high security, with the highest achievable total return commensurate with the ethical guidelines of the Church of England.

Income and Reserves

Operational income for the year was £174,248 (derived from donations, room hire income and the HMRC Job Retention scheme), a decrease of nearly £23,447 compared to the previous year. Lockdown restrictions led to a fall in room hire income of £33,500, while the closure of Café Imbizo also resulted in a loss of over £23,000 income compared to the previous year. However, these losses were offset by a remarkable increase in income from donations of £29,494 including Gift Aid. We also received nearly £6,000 from the HMRC Job retention scheme during the year.

The closure of the Café and a capital repayment mortgage holiday reduced our expenditure to £147,759 (£38,801 less than the previous year) and resulted in a year end operating profit of £26,489. This enabled us to maintain our Reserves at 2 months' worth of expenditure (£30,000) and increase our savings with a view to carrying out the proposed redevelopment of the entrance and Café space.

The trustees are happy that the charity has come through a year of COVID pandemic restrictions on a sound financial footing and have maintained our reserves in accordance with our reserves policy (see below).

Reserves policy

The charity held unrestricted reserves of £506,562 and restricted reserves of £85,435 at 31 March 2021

The Trustees have resolved to establish reserves to provide for future activities and to mitigate future risks. The Trustees wide powers of investment are carried out within the context of the statement of investment principles set out above. The policy on reserves is that the existing assets are retained to produce income, which is wholly utilised to support existing activities. A minimum level of reserves is set at two months' worth of expenses.

Property

The King's Centre, the home of Fareham Community Church, is a large, two story mortgaged premises on one of the shopping streets of Fareham. The building is a good source of rental income but also provides public benefit by the provision of meeting space at a subsidised rate to organisations with similar objectives.

Plans are being drawn up to convert the Café space which occupies part of the frontage of the King's Centre, into a welcoming entrance and meeting space.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is a Company limited by guarantee as defined by the Companies Act 2006. It was formed under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association.

In the event of winding up, Members of the charity will be required to contribute up to a maximum of £10 each.

Recruitment and appointment of new trustees

New trustees can be recommended by both the Leadership Team and the Board of Trustees and are appointed by the Leadership Team. There are no third parties who can appoint trustees. Trustees are required to agree with the Statement of Faith set out in the Memorandum of Association. New trustees are appointed where they have the necessary skills to contribute to the charity's management and development. When new trustees are appointed, they are given an introduction to the work of the trustees and provided with a copy of the 'Essential Trustee' brochure.. They are also provided with additional training opportunities during the year.

Fareham Community Church

Report of the Trustees for the Year Ended 31 March 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The Board of Trustees consists of members of Fareham Community Church and at least one representative from the Leadership Team. The Articles of Association allows one paid employee to be a Trustee, providing that paid member is employed as an elder of the church, although any such trustee shall not be involved in discussions involving staff salaries or other benefits. Early on in the year a trustee was employed as a full-time member of staff and subsequently resigned his trusteeship.

The Trustees are responsible for overseeing the Charity side of the life and work of the church. In addition to their statutory duties, the Trustees are responsible for ensuring that:

- We meet the "spirit and the law" of all charity legislation, guidelines and working practices
- We operate sound financial practices and keep our expenditure within the reasonable bounds of our income and assets
- Our activities are in purposefully designed to meet our charitable objectives and that they provide public benefit
- That all expenditure is made in pursuance of our Trust Deed objectives. (All expenditure over £500 requires Trustee approval)

There is no fixed term for a trustee.

Leadership team

The Leadership team meet fortnightly to carry out the day-to-day management of the charity. They are also the Members of the Charity as required by the Articles of Association. During the year to 31.3.20 the Leadership Team consisted of:

Senior leaders

Richard and Caroline Wadsworth

Leadership team

Robin and Amanda Taylor
Graham and Andi Clay
Chris and Hannah Matthews
Martin and Gabi Doyle

STRUCTURE, GOVERNANCE AND MANAGEMENT

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 fraud and error.

The trustees of the charity are satisfied that the systems are in place to mitigate exposure to the major risks, which have been identified as follows:

- Operational performance, including risks to the Charity's personnel and volunteers;
- Achievement of the Charity's aims and objectives; and
- Meeting the expectations of the Charity's beneficiaries or supporters.

The following framework is central to ensuring adequate risk assurance:

- Regular monitoring of major risks and development of action plans;
- Embedding risk identification and assessment with operating procedures; and
- A clear structure of delegated authority and control.

In assessing risk the Trustees recognise that some areas of the Charity's work requires the acceptance and management of risk if the Charity's key objectives are to be achieved.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05977250 (England and Wales)

Registered Charity number

1116962

Registered office

24 Picton House
Hussar Court
Waterlooville
Hampshire
PO7 7SQ

Trustees

F A Gouldstone Lsa
C Matthews Engineer
S Holmes Reward Analyst (resigned 8.3.21)
E J Tutte Project Manager
R Wadsworth Church Team Leader
Z Derbak Senior finance officer (appointed 9.12.20)
S Fenner Pre sales technical marketing manager (appointed 9.12.20)

Fareham Community Church

Report of the Trustees
for the Year Ended 31 March 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Kate Wood
FCCA, ACA
Johnston Wood Roach Limited
24 Picton House
Hussar Court
Waterlooville
Hampshire
PO7 7SQ

Senior Leaders

Richard and Caroline Wadsworth

Bankers

Lloyds TSB Bank plc
43 West Street
Fareham
Hampshire
PO16 0BE

Approved by order of the board of trustees on 4 November 2021 and signed on its behalf by:

F A Gouldstone - Trustee

Independent Examiner's Report to the Trustees of
Fareham Community Church

Independent examiner's report to the trustees of Fareham Community Church ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Kate Wood
FCCA, ACA
Johnston Wood Roach Limited
24 Picton House
Hussar Court
Waterlooville
Hampshire
PO7 7SQ

4 December 2021

Fareham Community Church

Statement of Financial Activities
for the Year Ended 31 March 2021

	Notes	Unrestricted fund £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	150,958	42,139	193,097	190,156
Charitable activities	4				
Support costs		5,908	-	5,908	-
Other trading activities	3	12,069	-	12,069	51,072
Total		168,935	42,139	211,074	241,228
EXPENDITURE ON					
Charitable activities	5				
Regular church activities and ministry		131,546	10,815	142,361	156,230
Support for the needy		4,505	(75)	4,430	2,668
Overseas mission		24,407	15,018	39,425	62,065
Support costs		1,294	-	1,294	2,541
Total		161,752	25,758	187,510	223,504
NET INCOME		7,183	16,381	23,564	17,724
RECONCILIATION OF FUNDS					
Total funds brought forward		499,508	69,055	568,563	550,839
TOTAL FUNDS CARRIED FORWARD		506,691	85,436	592,127	568,563

The notes form part of these financial statements

Fareham Community Church

Balance Sheet
31 March 2021

	Notes	Unrestricted fund £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds £
FIXED ASSETS					
Tangible assets	11	599,605	65,440	665,045	677,280
Investments	12	1	-	1	1
		<hr/>	<hr/>	<hr/>	<hr/>
		599,606	65,440	665,046	677,281
CURRENT ASSETS					
Debtors: amounts falling due within one year	13	2,877	-	2,877	5,626
Cash at bank and in hand		60,449	19,995	80,444	48,288
		<hr/>	<hr/>	<hr/>	<hr/>
		63,326	19,995	83,321	53,914
CREDITORS					
Amounts falling due within one year	14	(20,152)	-	(20,152)	(23,392)
		<hr/>	<hr/>	<hr/>	<hr/>
NET CURRENT ASSETS		43,174	19,995	63,169	30,522
		<hr/>	<hr/>	<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		642,780	85,435	728,215	707,803
CREDITORS					
Amounts falling due after more than one year	15	(136,088)	-	(136,088)	(139,240)
		<hr/>	<hr/>	<hr/>	<hr/>
NET ASSETS		<hr/> 506,692 <hr/>	<hr/> 85,435 <hr/>	<hr/> 592,127 <hr/>	<hr/> 568,563 <hr/>

The notes form part of these financial statements

Fareham Community Church

Balance Sheet - continued
31 March 2021

	Notes	Unrestricted fund £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds £
FUNDS	18				
Unrestricted funds:					
General fund				506,692	499,508
Restricted funds:					
Building grants				65,440	62,404
Albania School of Light				353	(23)
Hampers				239	610
India support				1,500	(300)
Albania - Wakeley Support				-	(1,252)
School on site project				337	212
Turbocam Gift				-	134
Nationwide Kitchen Fund				-	615
The Ark				1,576	1,671
Rear Stairwell Service Charge & Sinking Fund				2,582	1,956
Building Refurbishment Fund				4,794	1,140
Sierra Leone Shoe Box Project				246	246
Youth Mission 2020				2,407	1,610
Youth Ferny Croft				-	32
Hardship Fund				1,065	-
Pastoral Care				809	-
Giving Team				1,250	-
Fareshare				2,837	-
				<hr/>	<hr/>
				85,435	69,055
				<hr/>	<hr/>
TOTAL FUNDS				<hr/>	<hr/>
				592,127	568,563
				<hr/>	<hr/>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 4 November 2021 and were signed on its behalf by:

F A Gouldstone - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised 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 cost related to the 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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Fixtures and fittings	- 15% - 25% on reducing balance

Taxation

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

Fund accounting

Unrestricted funds can 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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Fareham Community Church

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

2. DONATIONS AND LEGACIES

	31.3.21	31.3.20
	£	£
Gifts	(1)	(5)
Donations and legacies	163,382	164,943
Gift aid	29,716	25,218
	<u>193,097</u>	<u>190,156</u>

3. OTHER TRADING ACTIVITIES

	31.3.21	31.3.20
	£	£
Rental income	12,069	51,072
	<u>12,069</u>	<u>51,072</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	31.3.21	31.3.20
	£	£
Grants	5,908	-
	<u>5,908</u>	<u>-</u>

Grants received, included in the above, are as follows:

	31.3.21	31.3.20
	£	£
Grant	5,908	-
	<u>5,908</u>	<u>-</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Regular church activities and ministry	78,031	64,330	142,361
Support for the needy	2,344	2,086	4,430
Overseas mission	21,450	17,975	39,425
Support costs	1,271	23	1,294
	<u>103,096</u>	<u>84,414</u>	<u>187,510</u>

6. SUPPORT COSTS

	Management £	Other £	Totals £
Regular church activities and ministry	-	64,330	64,330
Support for the needy	-	2,086	2,086
Overseas mission	-	17,975	17,975
Support costs	22	1	23
	<u>22</u>	<u>84,392</u>	<u>84,414</u>

Fareham Community Church

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

6. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

	Regular church activities and ministry £	Support for the needy £	Overseas mission £
Sundries	-	-	-
Wages	34,895	1,130	9,749
Rates and water	925	30	258
Insurance	1,149	37	321
Light and heat	1,863	60	521
Telephone	744	24	208
Cleaning and consumables	892	29	250
Other premises expenses	672	22	188
Refreshments	16	1	5
Printing, postage & stationery	1,948	63	544
Repairs and maintenance	5,666	184	1,583
Accountancy	1,189	39	332
Legal and professional	801	26	224
Depreciation of tangible fixed assets	10,065	327	2,812
Interest payable and sim chs	3,505	114	980
	<u>64,330</u>	<u>2,086</u>	<u>17,975</u>
		31.3.21	31.3.20
	Support	Total	Total
	costs	activities	activities
	£	£	£
Sundries	22	22	79
Wages	-	45,774	45,767
Rates and water	-	1,213	733
Insurance	-	1,507	2,129
Light and heat	-	2,444	5,565
Telephone	-	976	969
Cleaning and consumables	-	1,171	1,373
Other premises expenses	-	882	385
Refreshments	-	22	1,178
Printing, postage & stationery	-	2,555	2,465
Repairs and maintenance	-	7,433	8,886
Accountancy	-	1,560	1,500
Legal and professional	-	1,051	894
Depreciation of tangible fixed assets	1	13,205	13,498
Interest payable and sim chs	-	4,599	6,074
	<u>23</u>	<u>84,414</u>	<u>91,495</u>

Fareham Community Church

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.21	31.3.20
	£	£
Depreciation - owned assets	13,204	13,498
	<u>13,204</u>	<u>13,498</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

During the year £25,000 of remunerations (2020 - £25,000) were paid to the trustees.

Trustees' expenses

Reimbursements and travel costs amounting to £228 (2020 - £80) were reimbursed to the trustees.

9. STAFF COSTS

	31.3.21	31.3.20
	£	£
Wages and salaries	101,259	107,972
Other pension costs	4,340	1,725
	<u>105,599</u>	<u>109,697</u>

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

	31.3.21	31.3.20
Support staff	5	4
Church activities	3	4
	<u>8</u>	<u>8</u>

No employees received emoluments in excess of £60,000.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	153,624	36,532	190,156
Other trading activities	51,072	-	51,072
Total	<u>204,696</u>	<u>36,532</u>	<u>241,228</u>
EXPENDITURE ON			
Charitable activities			
Regular church activities and ministry	130,461	25,769	156,230
Support for the needy	2,648	20	2,668
Overseas mission	52,434	9,631	62,065
Support costs	2,541	-	2,541
Total	<u>188,084</u>	<u>35,420</u>	<u>223,504</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
NET INCOME	16,612	1,112	17,724
RECONCILIATION OF FUNDS			
Total funds brought forward	482,895	67,944	550,839
TOTAL FUNDS CARRIED FORWARD	499,507	69,056	568,563

11. TANGIBLE FIXED ASSETS

	Freehold property £	Equipment £	Fixtures and fittings £	Totals £
COST				
At 1 April 2020	778,510	61,521	36,747	876,778
Additions	-	969	-	969
At 31 March 2021	778,510	62,490	36,747	877,747
DEPRECIATION				
At 1 April 2020	112,790	51,788	34,920	199,498
Charge for year	11,321	1,609	274	13,204
At 31 March 2021	124,111	53,397	35,194	212,702
NET BOOK VALUE				
At 31 March 2021	654,399	9,093	1,553	665,045
At 31 March 2020	665,720	9,733	1,827	677,280

12. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
MARKET VALUE	
At 1 April 2020 and 31 March 2021	1
NET BOOK VALUE	
At 31 March 2021	1
At 31 March 2020	1

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

12. FIXED ASSET INVESTMENTS - continued

Café iMBiZO Limited

Registered office:

Nature of business: Café

	%
Class of share:	holding
Ordinary	100

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.3.20
	£	£
Trade debtors	1,584	3,574
Gift aid receivable	1,293	2,052
	2,877	5,626
	2,877	5,626

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.3.20
	£	£
Bank loans and overdrafts (see note 16)	17,520	20,759
Trade creditors	125	-
Social security and other taxes	1,007	1,083
Net wages	-	108
Accrued expenses	1,500	1,442
	20,152	23,392
	20,152	23,392

15. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.3.21	31.3.20
	£	£
Bank loans (see note 16)	136,088	139,240
	136,088	139,240

16. LOANS

An analysis of the maturity of loans is given below:

	31.3.21	31.3.20
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	-	3,239
Bank loans	17,520	17,520
	17,520	20,759
	17,520	20,759
Amounts falling between one and two years:		
Bank loans - 1-2 years	35,040	35,040
	35,040	35,040
Amounts falling due between two and five years:		
Bank loans - 2-5 years	52,560	52,560
	52,560	52,560
Amounts falling due in more than five years:		
Repayable by instalments:		
Bank loans more 5 yr by instal	48,488	51,640

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

17. SECURED DEBTS

The following secured debts are included within creditors:

	31.3.21 £	31.3.20 £
Bank overdrafts	-	3,239
Bank loans	153,608	156,760
	<u>153,608</u>	<u>159,999</u>

Amounts included within bank loans and overdrafts relate to loans with Lloyds TSB and are secured by a mortgage charge dated 11 June 2007 and a charge dated 1 June 2011 on all of the fixed assets of the charity.

18. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	499,508	7,184	506,692
Restricted funds			
Building grants	62,404	3,036	65,440
Albania School of Light	(23)	376	353
Hampers	610	(371)	239
India support	(300)	1,800	1,500
Albania - Wakeley Support	(1,252)	1,252	-
School on site project	212	125	337
Turbocam Gift	134	(134)	-
Nationwide Kitchen Fund	615	(615)	-
The Ark	1,671	(95)	1,576
Rear Stairwell Service Charge & Sinking Fund	1,956	626	2,582
Building Refurbishment Fund	1,140	3,654	4,794
Sierra Leone Shoe Box Project	246	-	246
Youth Mission 2020	1,610	797	2,407
Youth Ferny Croft	32	(32)	-
Hardship Fund	-	1,065	1,065
Pastoral Care	-	809	809
Giving Team	-	1,250	1,250
Fareshare	-	2,837	2,837
	<u>69,055</u>	<u>16,380</u>	<u>85,435</u>
TOTAL FUNDS	<u>568,563</u>	<u>23,564</u>	<u>592,127</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

18. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	168,935	(161,751)	7,184
Restricted funds			
Building grants	-	3,036	3,036
Albania School of Light	15,291	(14,915)	376
Hampers	292	(663)	(371)
India support	1,800	-	1,800
Albania - Wakeley Support	2,002	(750)	1,252
School on site project	125	-	125
Turbocam Gift	-	(134)	(134)
Nationwide Kitchen Fund	-	(615)	(615)
The Ark	-	(95)	(95)
Rear Stairwell Service Charge & Sinking Fund	3,150	(2,524)	626
Building Refurbishment Fund	4,154	(500)	3,654
Youth Mission 2020	3,085	(2,288)	797
Youth Ferny Croft	65	(97)	(32)
Hardship Fund	1,065	-	1,065
Westbourne Grove	5,013	(5,013)	-
Pastoral Care	1,000	(191)	809
Giving Team	2,000	(750)	1,250
Fareshare	3,097	(260)	2,837
	<hr/> 42,139	<hr/> (25,759)	<hr/> 16,380
TOTAL FUNDS	<hr/> <hr/> 211,074	<hr/> <hr/> (187,510)	<hr/> <hr/> 23,564

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

18. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	482,895	16,613	499,508
Restricted funds			
Building grants	63,964	(1,560)	62,404
Albania School of Light	-	(23)	(23)
Hampers	494	116	610
India support	-	(300)	(300)
Albania - Wakeley Support	1,000	(2,252)	(1,252)
School on site project	179	33	212
Turbocam Gift	412	(278)	134
Nationwide Kitchen Fund	615	-	615
The Ark	1,280	391	1,671
Rear Stairwell Service Charge & Sinking Fund	-	1,956	1,956
Building Refurbishment Fund	-	1,140	1,140
Sierra Leone Shoe Box Project	-	246	246
Youth Mission 2020	-	1,610	1,610
Youth Ferny Croft	-	32	32
	<hr/> 67,944	<hr/> 1,111	<hr/> 69,055
TOTAL FUNDS	<hr/> <hr/> 550,839	<hr/> <hr/> 17,724	<hr/> <hr/> 568,563

Fareham Community Church

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

18. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	204,696	(188,083)	16,613
Restricted funds			
Building grants	-	(1,560)	(1,560)
Albania School of Light	9,140	(9,163)	(23)
Hampers	822	(706)	116
India support	3,300	(3,600)	(300)
Albania - Wakeley Support	13,478	(15,730)	(2,252)
School on site project	33	-	33
Turbocam Gift	-	(278)	(278)
The Ark	644	(253)	391
Rear Stairwell Service Charge & Sinking			
Fund	2,915	(959)	1,956
Building Refurbishment Fund	1,140	-	1,140
Sierra Leone Shoe Box Project	994	(748)	246
Youth Mission 2020	3,586	(1,976)	1,610
Youth Ferny Croft	480	(448)	32
	<hr/>	<hr/>	<hr/>
	36,532	(35,421)	1,111
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	241,228	(223,504)	17,724
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Fareham Community Church

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

18. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	482,895	23,797	506,692
Restricted funds			
Building grants	63,964	1,476	65,440
Albania School of Light	-	353	353
Hampers	494	(255)	239
India support	-	1,500	1,500
Albania - Wakeley Support	1,000	(1,000)	-
School on site project	179	158	337
Turbocam Gift	412	(412)	-
Nationwide Kitchen Fund	615	(615)	-
The Ark	1,280	296	1,576
Rear Stairwell Service Charge & Sinking Fund	-	2,582	2,582
Building Refurbishment Fund	-	4,794	4,794
Sierra Leone Shoe Box Project	-	246	246
Youth Mission 2020	-	2,407	2,407
Hardship Fund	-	1,065	1,065
Pastoral Care	-	809	809
Giving Team	-	1,250	1,250
Fareshare	-	2,837	2,837
	<hr/>	<hr/>	<hr/>
	67,944	17,491	85,435
TOTAL FUNDS	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	550,839	41,288	592,127

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

18. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	373,631	(349,834)	23,797
Restricted funds			
Building grants	-	1,476	1,476
Albania School of Light	24,431	(24,078)	353
Hampers	1,114	(1,369)	(255)
India support	5,100	(3,600)	1,500
Albania - Wakeley Support	15,480	(16,480)	(1,000)
School on site project	158	-	158
Turbocam Gift	-	(412)	(412)
Nationwide Kitchen Fund	-	(615)	(615)
The Ark	644	(348)	296
Rear Stairwell Service Charge & Sinking Fund	6,065	(3,483)	2,582
Building Refurbishment Fund	5,294	(500)	4,794
Sierra Leone Shoe Box Project	994	(748)	246
Youth Mission 2020	6,671	(4,264)	2,407
Youth Ferny Croft	545	(545)	-
Hardship Fund	1,065	-	1,065
Westbourne Grove	5,013	(5,013)	-
Pastoral Care	1,000	(191)	809
Giving Team	2,000	(750)	1,250
Fareshare	3,097	(260)	2,837
	<hr/> 78,671	<hr/> (61,180)	<hr/> 17,491
TOTAL FUNDS	<hr/> <hr/> 452,302	<hr/> <hr/> (411,014)	<hr/> <hr/> 41,288

19. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

20. PURPOSES OF RESTRICTED FUNDS

The purposes of the restricted funds are as follows:

Hampers - provision of a Christmas hamper to local people in need

Ian Goater - support of Ian, a member of the congregation currently working with the organisation YWAM on mission abroad

Albania - Wakeley Support - support of Nick and Sar Wakeley who work with the community in Elbasan, Albania.

Albania - Lirie Support - Supporting Lirie who became a widow a couple of years ago and her children.

Building grants - donations are received for specifically maintaining or developing the building.

Soul Survivor - a summer camp of bible teachings run for teenagers.

Fareham Community Church

Detailed Statement of Financial Activities
for the Year Ended 31 March 2021

	31.3.21 £	31.3.20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	(1)	(5)
Donations and legacies	163,382	164,943
Gift aid	29,716	25,218
	<hr/>	<hr/>
	193,097	190,156
 Other trading activities		
Rental income	12,069	51,072
 Charitable activities		
Grants	5,908	-
	<hr/>	<hr/>
Total incoming resources	211,074	241,228
 EXPENDITURE		
Charitable activities		
Wages	55,485	62,205
Pensions	4,340	1,725
Sundries	21	2,483
Training	1,255	1,976
External support - Social concern	15,367	5,692
External support - Churches Together in Farnham	170	340
Social activities	-	202
Youth and children's work	1,614	9,959
Tapes and literature	467	181
Evangelism	427	271
Other support gifts	3,093	1,778
Albania/Kosovo	18,065	28,043
India	2,792	6,112
Sierra Leone	-	748
Cafe Imbizo	-	10,294
	<hr/>	<hr/>
	103,096	132,009
 Support costs		
Management		
Sundries	22	79
 Other		
Wages	45,774	45,767
Rates and water	1,213	733
Insurance	1,507	2,129
Light and heat	2,444	5,565
Telephone	976	969
Cleaning and consumables	1,171	1,373
Carried forward	53,085	56,536

This page does not form part of the statutory financial statements

Fareham Community Church

Detailed Statement of Financial Activities
for the Year Ended 31 March 2021

	31.3.21 £	31.3.20 £
Other		
Brought forward	53,085	56,536
Other premises expenses	882	385
Refreshments	22	1,178
Printing, postage & stationery	2,555	2,465
Repairs and maintenance	7,433	8,886
Accountancy	1,560	1,500
Legal and professional	1,051	894
Depreciation of tangible fixed assets	13,205	13,498
Bank interest	4,599	6,074
	<hr/> 84,392	<hr/> 91,416
Total resources expended	<hr/> 187,510	<hr/> 223,504
Net income	<hr/> <hr/> 23,564	<hr/> <hr/> 17,724