

MANGRAVET CHURCH

England & Wales - Charity number 1119181

Details

Other names GRACE COMMUNITY CHURCH (MAIDSTONE)

Status Registered

Legal form Other

Registered 2007-05-14

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

Contact

Address Grace Community Church
Mangravet Church Hall
Grove Road
Maidstone
ME15 9AR

Phone 03003650625

Email office@gccmaidstone.org.uk

Website www.gccmaidstone.org.uk

Activities

Objects: (A) TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT IN SUCH WAYS AND IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE CHURCH COUNCIL FROM TIME TO TIME MAY THINK FIT;(B) TO RELIEVE SICKNESS AND FINANCIAL HARDSHIP AND TO PROMOTE AND PRESERVE GOOD HEALTH BY THE PROVISION OF FUNDS, GOODS OR SERVICES OF ANY KIND INCLUDING THROUGH THE PROVISION OF COUNSELLING AND SUPPORT IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE CHURCH COUNCIL FROM TIME TO TIME THINK FIT; AND(C) TO ADVANCE EDUCATION IN SUCH WAYS AND IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE CHURCH COUNCIL FROM TIME TO TIME MAY THINK FIT.

Activities: 1. The advancement of the Christian religion both in the UK and overseas.2. The advancement, for the public benefit, of religious or other education.3. The relief of the poor, sick, disabled or homeless.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** LOCAL KENT COUNTY COUNCIL
- Kent

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£70,761	£83,117	-	-
2024-08-31	£99,551	£92,821	-	-
2023-08-31	£58,297	£49,129	-	-
2022-08-31	£93,977	£333,329	-	-
2021-08-31	£59,479	£34,809	-	-

Trustees

Name	Role	Appointed
Charles Keith	Chair	2019-12-10
David Thompson		2021-09-20
Richard Bennett		2026-01-26
Su Mcfadden		2021-07-25

MANGRAVET CHURCH

England & Wales - Charity number 1119181

Accounts

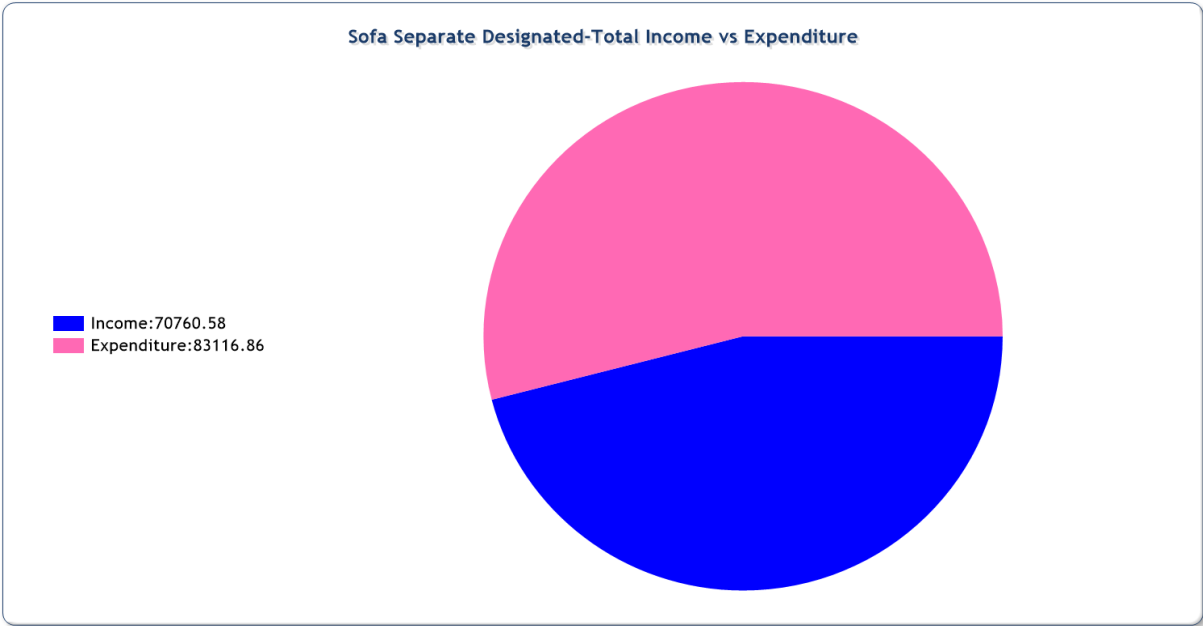
Financial Statements for Grace Community Church Maidstone

For the year ended 31st August 2025

Grace Community Church, Grove Road, Maidstone
www.gccmaidstone.org.uk

Statement of Financial Activity

	Unrestricted funds	Designated funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
Income and endowments from:						
Donations and legacies	44,603.94	47.50	16,307.14	-	60,958.58	88,273.33
Income from charitable activities	-	-	-	-	-	-
Other trading activities	9,802.00	-	-	-	9,802.00	10,493.50
Investments	-	-	-	-	-	-
Other income	-	-	-	-	-	784.44
Total income	54,405.94	47.50	16,307.14	-	70,760.58	99,551.27
Expenditure on:						
Raising funds	-	-	-	-	-	2,331.00
Expenditure on charitable activities	51,131.32	5,094.79	26,890.75	-	83,116.86	90,490.46
Other expenditure	-	-	-	-	-	-
Total expenditure	51,131.32	5,094.79	26,890.75	-	83,116.86	92,821.46
Net income / (expenditure) resources before transfer	3,274.62	(5,047.29)	(10,583.61)	-	(12,356.28)	6,729.81
Transfers						
Transfers between funds - in	-	145.00	19,187.03	-	19,332.03	5,700.00
Transfers between funds - out	(19,332.03)	-	-	-	(19,332.03)	(5,700.00)
Other recognised gains / losses						
Gains/losses on investment	-	-	-	-	-	-
Gains on revaluation, fixed assets, charity's own use	-	-	-	-	-	-
Net movement in funds	(16,057.41)	(4,902.29)	8,603.42	-	(12,356.28)	6,729.81
Reconciliation of funds						
Total funds brought forward	32,274.24	5,895.00	8,884.72	-	47,053.96	40,324.15
Total funds carried forward	16,216.83	992.71	17,488.14	-	34,697.68	47,053.96
Represented by						
Unrestricted						
General fund	16,216.83	-	-	-	16,216.83	32,274.24
Designated						
AOG Zone Days	-	50.00	-	-	50.00	50.00
Building Fund	-	-	-	-	-	5,000.00
Pay It Forward	-	942.71	-	-	942.71	845.00
Restricted						
Agency collection	-	-	-	-	-	-
Building Fund	-	-	17,488.14	-	17,488.14	8,884.72



Balance Sheet (Summary)

	As at 31/08/2025	As at 31/08/2024
Fixed assets	-	-
Current assets		
Cash At Bank And In Hand	34,697.68	47,068.96
	34,697.68	47,068.96
Liabilities		
Creditors: Amounts Falling Due In One Year	-	15.00
	-	15.00
Net current assets less current liabilities	34,697.68	47,053.96
Total assets less current liabilities	34,697.68	47,053.96
Liabilities	-	-
Total net assets less liabilities	34,697.68	47,053.96
Represented by		
Unrestricted		
Unrestricted - General Funds	16,216.83	32,274.24
Designated		
Designated - AOG Zone Days	50.00	50.00
Designated - Building Fund	-	5,000.00
Designated - Pay It Forward	942.71	845.00
Restricted		
Restricted - Building Fund	17,488.14	8,884.72
Fund Totals	34,697.68	47,053.96

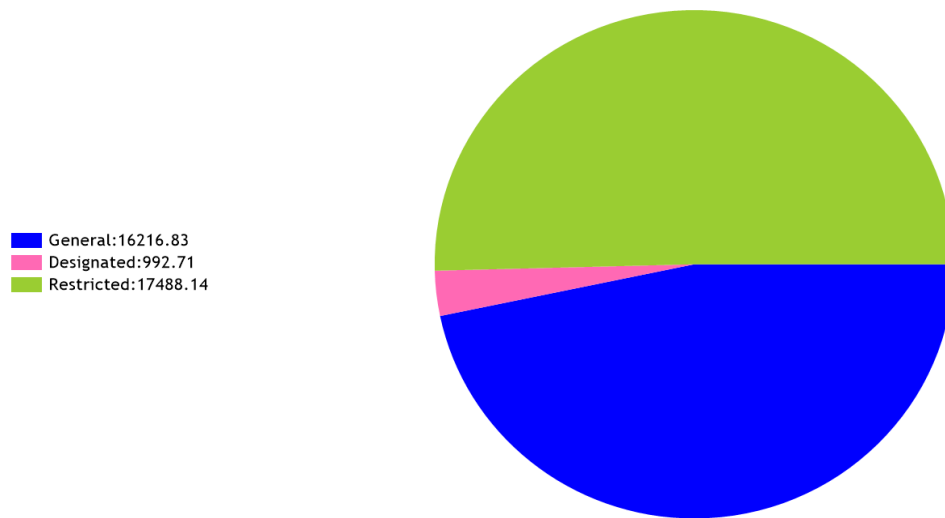
Statement of Assets and Liabilities (by code)

Class and nominal code	General	Designated	Restricted	Endowment	Total	Last year
Current Asset - Cash At Bank And In Hand						
0001: Co-Op Community Direct Plus	15,889.92	992.71	17,488.14	-	34,370.77	46,773.95
0002: Cash Suspense	326.91	-	-	-	326.91	295.01
Total	16,216.83	992.71	17,488.14		- 34,697.68	47,068.96
Liability - Agency Accounts						
6699: Agency collections	-	-	-	-	-	15.00
Total	-	-	-		-	15.00
Net total assets	16,216.83	992.71	17,488.14		- 34,697.68	47,053.96

Represented by

General (Unrestricted)	16,216.83	-	-	-	16,216.83	32,274.24
Designated - AOG	-	50.00	-	-	50.00	50.00
Designated - Building	-	-	-	-	-	5,000.00
Designated - PIF	-	942.71	-	-	942.71	845.00
Restricted - Building	-	-	17,488.14	-	17,488.14	8,884.72
Total	16,216.83	992.71	17,488.14		- 34,697.68	47,053.96

Statement of Assets and Liabilities (by code)-Net total assets



Fund movement summary

	Fund	Opening	Incoming	Outgoing	Transfers	Gains/Losses	Journals	Closing
PIF								
Designated		845.00	47.50	94.79	145.00	-	-	942.71
Sub-totals		845.00	47.50	94.79	145.00	-	-	942.71
General								
Unrestricted		32,274.24	54,405.94	51,131.32	(19,332.03)	-	-	16,216.83
Sub-totals		32,274.24	54,405.94	51,131.32	(19,332.03)	-	-	16,216.83
AOG								
Designated		50.00	-	-	-	-	-	50.00
Sub-totals		50.00	-	-	-	-	-	50.00
Building								
Designated		5,000.00	-	5,000.00	-	-	-	-
Restricted		8,884.72	16,307.14	26,890.75	19,187.03	-	-	17,488.14
Sub-totals		13,884.72	16,307.14	31,890.75	19,187.03	-	-	17,488.14
Totals		47,053.96	70,760.58	83,116.86	-	-	-	34,697.68

Analysis of income and expenditure

	Unrestricted	Designated	Restricted	Endowment	Total	
					This year	Last year
INCOME AND ENDOWMENTS FROM:						
Donations and legacies						
1101 - General Offering	5,975.00	-	-	-	5,975.00	7,872.60
1102 - Gift Aid General Offering	23,175.50	-	-	-	23,175.50	21,992.50
1103 - Building Fund	-	-	3,485.05	-	3,485.05	32,690.05
1104 - Gift Aid Building Fund	1,050.00	-	10,391.00	-	11,441.00	11,900.00
1107 - Tax Rec General Fund	5,844.59	-	-	-	5,844.59	5,826.96
1108 - Tax Rec Building Fund	-	-	2,431.09	-	2,431.09	1,298.50
1109 - Tax Rec Pay It Forward	-	47.50	-	-	47.50	15.00
1111 - Sunday Collections	8,558.85	-	-	-	8,558.85	6,517.72
1112 - Pay It Forward Fund	-	-	-	-	-	150.00
1113 - Gift Aid Pay It Forward	-	-	-	-	-	10.00
Totals	44,603.94	47.50	16,307.14	-	60,958.58	88,273.33
Other trading activities						
1106 - Hall Hire	9,802.00	-	-	-	9,802.00	10,493.50
Totals	9,802.00	-	-	-	9,802.00	10,493.50
Investments						
Totals	-	-	-	-	-	-
Other income						
1110 - Other Income	-	-	-	-	-	784.44
1114 - Interest Received	-	-	-	-	-	-
Totals	-	-	-	-	-	784.44
Grand totals	54,405.94	47.50	16,307.14	-	70,760.58	99,551.27

EXPENDITURE ON:**Raising funds**

1224 - Cash in hand	-	-	-	-	-	2,331.00
Totals	-	-	-	-	-	2,331.00

Expenditure on charitable activities

1201 - Children's and Youth Work	96.37	-	-	-	96.37	-
1202 - Local Mission Support	1,170.00	-	-	-	1,170.00	1,107.50
1203 - Community Projects/Events	754.07	-	-	-	754.07	394.51
1204 - Fellowship	241.45	-	-	-	241.45	143.98
1205 - Overseas Support/Trips	600.00	-	-	-	600.00	850.00
1206 - Visiting Ministry	-	-	-	-	-	100.00
1207 - Gifts	384.74	-	-	-	384.74	213.93
1208 - Wages, HMRC and Pension Contribution	35,975.80	-	-	-	35,975.80	24,267.34
1209 - Payroll Admin	360.00	-	-	-	360.00	360.00
1210 - AOG Contribution	1,399.32	-	-	-	1,399.32	1,399.32
1211 - Telephone/Internet	1,002.65	-	-	-	1,002.65	864.39
1212 - Postage and Stationary	35.18	-	-	-	35.18	36.40
1213 - Advertising	-	-	-	-	-	23.00
1214 - Equipment & Website	391.36	-	-	-	391.36	1,766.22
1215 - Building Maintenance	1,816.79	-	-	-	1,816.79	970.81
1216 - Insurance	1,421.64	-	-	-	1,421.64	1,037.74
1217 - Water, Electric and Gas	1,920.29	-	-	-	1,920.29	1,710.88
1218 - Licences & Subscriptions	1,771.66	-	-	-	1,771.66	1,258.45
1219 - Conferences and Training	1,190.00	-	-	-	1,190.00	1,759.75
1220 - Professional Fees	600.00	-	-	-	600.00	350.00
1221 - Other Expenses	-	-	-	-	-	8.99
1222 - Building Fund Restricted	-	-	26,890.75	-	26,890.75	-
1223 - Build Fund Designated	-	5,000.00	-	-	5,000.00	-
1225 - Ministry / Fellowship Gifts	-	-	-	-	-	-
1226 - Administration	-	-	-	-	-	-
1227 - Building Project	-	-	-	-	-	51,867.25
1228 - Accounts Prep & Exam	-	-	-	-	-	-
1229 - Relief of Poverty	-	-	-	-	-	-
1230 - Pay It Forward Designated	-	94.79	-	-	94.79	-
Totals	51,131.32	5,094.79	26,890.75	-	83,116.86	90,490.46

Other expenditure

Other expenditure Totals	-	-	-	-	-	-
Expenditure Grand totals	51,131.32	5,094.79	26,890.75	-	83,116.86	92,821.46

Independent Examiner's report

Accounts for the year ended 31st August 2025

Respective responsibilities of the Trustees and the examiner

The charity's trustees are responsible for the preparation of the accounts and they consider that an audit is not required for the year under section 144(2) of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. It is my responsibility to:

Examine the accounts under section 145 of the Charities Act to follow the procedures laid down in the general directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and to state whether particular matters have come to my attention.

Basis of the Independent Examiner's statement

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 these records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required for 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 statement below.

Independent examiner's statement

In connection with my examination, no material matter has come to my attention which gives me cause to believe that in, any material respect:

Accounting records were not kept in accordance with section 130 of the Charities Act, or the accounts do not accord with the accounting records

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

Date: 26th March 2026

Signed:



Stephen Hendy

Data Developments, The Chubb Building, Fryer Street, Wolverhampton, WV1 1HT

Purpose of the Trustees' Annual Report

The report should be understood as both a compliance document and a communication tool. It is often the first (and sometimes only) formal introduction someone has to the Church, so it should be clear, welcoming, and confident in tone.

Governance and Trustees

This section should explain how the church is governed, the role and responsibilities of trustees, and how oversight and accountability are exercised. It should give confidence that the church is well run, transparent, and properly managed. In this section you would name the Trustees and their appointment dates, detail financial institutes and provide details of the Independent Examiners

Objectives and Activities

This section should clearly set out the charitable aims of the church and describes the main activities undertaken during the year. It should be written in plain language and clearly show how those activities support and further the church's aims, objectives, mission and charitable purposes of the church.

Public Benefit

This section should explain how the church supports the work of and benefits the wider public, not just church members. This could include community-facing ministries, pastoral support, educational activities, and work with vulnerable or isolated people. The emphasis should be on impact beyond the congregation.

Review of Achievements and Impact

This is a key opportunity to highlight what has gone well during the year. Rather than simply listing activities, this section should explain the difference those activities have made spiritually, socially, and within the local community. Where possible, examples of impact should be included.

Financial Review

The financial review should provide a clear and accessible overview of income and expenditure, along with any significant changes from previous years. It should help the reader understand how giving has enabled ministry and mission, rather than relying on technical or purely accounting language.

Reserves Policy

This section should clearly explain why the church holds reserves, how reserve levels are determined, and how this supports long-term sustainability. It is an opportunity to demonstrate good stewardship and responsible financial planning.

Overall Tone and Readability

Throughout, the report should be easy to read, positive, and accessible to someone

with no prior knowledge of Grace Church. It should be a document that people can engage with, not just a formal record.

In summary, a stronger Trustees' Annual Report would not only meet statutory requirements, but would also serve as a clear, encouraging, and compelling account of Church's life, impact, and stewardship.

MANGRAVET CHURCH

England & Wales - Charity number 1119181

Accounts

GCC TRUSTEES REPORT 2024

SUMMARY OF THE CHARITY'S MAIN ACTIVITIES AND ACHIEVEMENTS

To further the above objects and vision, the charity's main activities and achievements were as follows:

The Church is not a building, but a gathering of people of different ages and backgrounds, whose lives have been changed by Jesus Christ, the Son of God. The New Testament reveals the Church as a community of people, properly taught and cared for, who by loving and serving Jesus Christ, were also committed to love and care for each other and to being a blessing to the area in which they live.

Grace Community Church it's Church Leaders, it's Trustees and members are committed to the restoration of the New Testament principles. It is not alone in this. It is one of many churches in the area , nation and world - wide that's is rediscovering the excitement of knowing Jesus. The vision is to see the community around Grace Community Church come to experience knowing Jesus Christ as Lord and Saviour and Friend.

CHURCH SERVICES AND OTHER RELATED MEETINGS

The past year the church has continued it's Services in the Church Building. The church has been able to initiate a support group for Women who are part of the Church. ?

During the past year the church has hosted a number of indoor and outdoor events to encourage people both within the church as well as in the community to connect with each other.

The Church has hosted and facilitated a Harvest Food Collections with a local Charity MADAM which exists to support the marginalised and needy in the local community.

Alongside these events the church has also hosted both Weddings and Funerals as part of it's service to the community as a whole.

COMMUNITY EVENTS

Further to this the church has been able to host events for the benefit of the local community which have been a great opportunity for the church to develop new relationships within the Community. In particular the Church put on Community Events such as a Cake and Make along with Easter Hunt during the Easter Holidays. We also hosted a Themed Assembly for a local primary school focusing on the Community as well as a Christmas Meal and Christmas experience including a Community Giveaway for the children. All of these events were undertaken with no cost or charge to the Community.

We anticipate being able to complete other events of this kind in the coming year.

OTHER CHURCH ACTIVITIES

Church volunteers have also continued to be involved with other initiatives including.

- Distribution of the 'Good News' newspaper.
- Maidstone Street Pastors
- Starfish Malawi
- Community Coffee Mornings

In planning the activities of the church the Trustees have applied the guidance on public benefit issued by the Charity Commission.

The church building is used as a Polling Station and is hired by the local community for events such as children's parties and other family life celebrations.

Most of the charity's activities are undertaken by volunteers and the charity could not operate effectively without their efforts.

OTHER ORGANISATIONS AND WORK SUPPORTED BY THE CHURCH

The church continues to support the work of Maidstone Street Pastors, The Family Trust (A local Christian Charity working in schools. We also support the work of a missionary based in Europe who works within a network of churches.

FINANCIAL REVIEW

Pastors Charles Keith and Becky Keith have continued to be employed by the Church on a part-time basis. Their combined salaries amount to the equivalent of one full-time post.

The past year has also seen the successful completion of Phase 2 of the building project which was a further partial completion of the project. Fortunately through continued fundraising as well as donations from Church Members the church was able to successfully pay for phase 2 in full.

Since the completion of phase 2 the church has continued to raise funds towards what will now be known as Phase 3. We anticipate that in the next year a combination of fundraising and grant applications will enable the church to see the completion of the Building Project in its entirety.

The Trustees have set a cautious budget and continued to monitor commitments as well as reserves on a monthly basis. This has enabled the church to maintain a reserve amount at or above our targeted amount throughout the past year. This is no small part also due to the support of the congregation with their continued giving.

Independent Examiner's report

Accounts for the year ended 31st August 2024

Respective responsibilities of the Trustees and the examiner

The charity's trustees are responsible for the preparation of the accounts and they consider that an audit is not required for the year under section 144(2) of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. It is my responsibility to:

Examine the accounts under section 145 of the Charities Act to follow the procedures laid down in the general directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and to state whether particular matters have come to my attention.

Basis of the Independent Examiner's statement

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 these records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required for 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 statement below.

Independent examiner's statement

In connection with my examination, no material matter has come to my attention which gives me cause to believe that in, any material respect:

Accounting records were not kept in accordance with section 130 of the Charities Act, or the accounts do not accord with the accounting records

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

Date: 13th March 2025

Signed:



Stephen Hendy

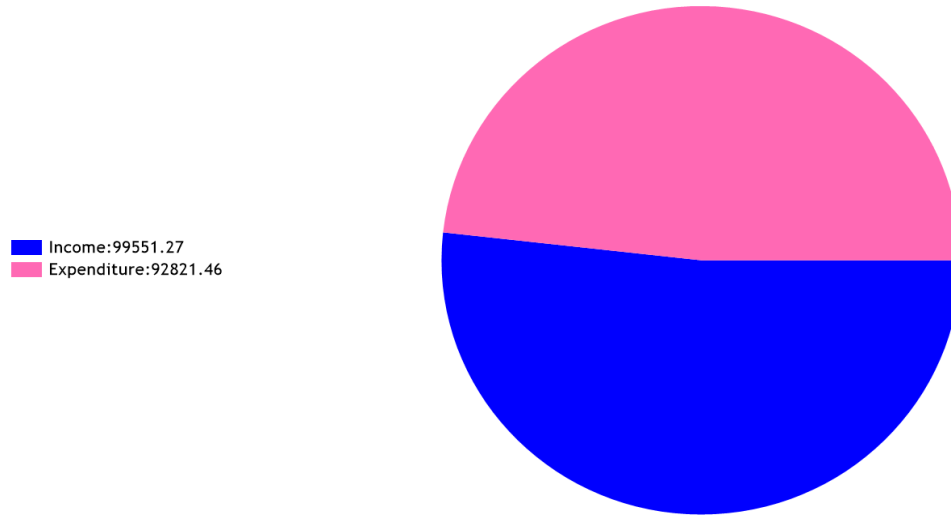
Data Developments

First Floor, The Chubb Building, Fryer Street, Wolverhampton WV1 1HT

Statement of Financial Activity

	Unrestricted funds	Designated funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
Income and endowments from:						
Donations and legacies	42,309.78	175.00	45,788.55	-	88,273.33	45,618.44
Income from charitable activities	-	-	-	-	-	-
Other trading activities	10,493.50	-	-	-	10,493.50	12,638.50
Investments	-	-	-	-	-	-
Other income	784.44	-	-	-	784.44	40.00
Total income	53,587.72	175.00	45,788.55	-	99,551.27	58,296.94
Expenditure on:						
Raising funds	2,331.00	-	-	-	2,331.00	-
Charitable activities	38,623.21	-	51,867.25	-	90,490.46	49,128.67
Other expenditure	-	-	-	-	-	-
Total expenditure	40,954.21	-	51,867.25	-	92,821.46	49,128.67
Net income / (expenditure) resources before transfer	12,633.51	175.00	(6,078.70)	-	6,729.81	9,168.27
Transfers						
Gross transfers between funds - in	-	670.00	5,030.00	-	5,700.00	505.00
Gross transfers between funds - out	(5,700.00)	-	-	-	(5,700.00)	(505.00)
Other recognised gains / losses						
Gains/losses on investment assets	-	-	-	-	-	-
Gains on revaluation, fixed assets, charity's own use	-	-	-	-	-	-
Net movement in funds	6,933.51	845.00	(1,048.70)	-	6,729.81	9,168.27
Reconciliation of funds						
Total funds brought forward	25,340.73	5,050.00	9,933.42	-	40,324.15	31,155.88
Total funds carried forward	32,274.24	5,895.00	8,884.72	-	47,053.96	40,324.15
Represented by						
Unrestricted						
General fund	32,274.24	-	-	-	32,274.24	25,340.73
Designated						
AOG Zone Days	-	50.00	-	-	50.00	50.00
Building Fund	-	5,000.00	-	-	5,000.00	5,000.00
Pay It Forward	-	845.00	-	-	845.00	-
Restricted						
Agency collection	-	-	-	-	-	-
Building Fund	-	-	8,884.72	-	8,884.72	9,933.42

Sofa Separate Designated-Total Income vs Expenditure



Balance Sheet (Summary)

	As at 31/08/2024	As at 31/08/2023
Fixed assets	-	-
Current assets		
Cash At Bank And In Hand	47,068.96	40,324.15
	47,068.96	40,324.15
Liabilities		
Creditors: Amounts Falling Due In One Year	15.00	-
	15.00	-
Net current assets less current liabilities	47,053.96	40,324.15
Total assets less current liabilities	47,053.96	40,324.15
Liabilities	-	-
Total net assets less liabilities	47,053.96	40,324.15
Represented by		
Unrestricted		
Unrestricted - General Funds	32,274.24	25,340.73
Designated		
Designated - AOG Zone Days	50.00	50.00
Designated - Building Fund	5,000.00	5,000.00
Designated - Pay It Forward	845.00	-
Restricted		
Restricted - Building Fund	8,884.72	9,933.42
Fund Totals	47,053.96	40,324.15

Statement of Assets and Liabilities (by code)

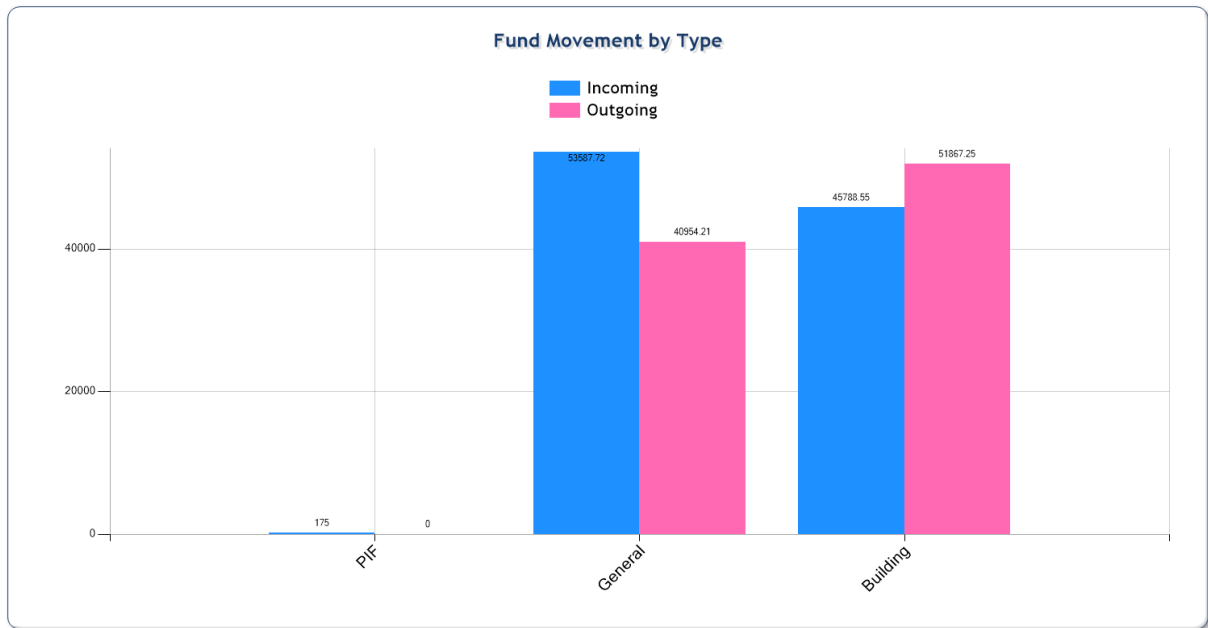
Class and nominal code	General	Designated	Restricted	Endowment	Total	Last year
Current Asset - Cash At Bank And In Hand						
0001: Co-Op Community Direct Plus	31,979.23	5,895.00	8,899.72	-	46,773.95	40,294.23
0002: Cash Suspense	295.01	-	-	-	295.01	29.92
Total	32,274.24	5,895.00	8,899.72	-	47,068.96	40,324.15
Liability - Agency Accounts						
6699: Agency collections	-	-	15.00	-	15.00	-
Total	-	-	15.00	-	15.00	-
Net total assets	32,274.24	5,895.00	8,884.72	-	47,053.96	40,324.15

Represented by

General (Unrestricted)	32,274.24	-	-	-	32,274.24	25,340.73
Designated - AOG	-	50.00	-	-	50.00	50.00
Designated - Building	-	5,000.00	-	-	5,000.00	5,000.00
Designated - PIF	-	845.00	-	-	845.00	-
Restricted - Building	-	-	8,884.72	-	8,884.72	9,933.42
Total	32,274.24	5,895.00	8,884.72	-	47,053.96	40,324.15

Fund movement summary

Fund	Opening	Incoming	Outgoing	Transfers	Gains/Losses	Journals	Closing
PIF							
Designated	-	175.00	-	670.00	-	-	845.00
Sub-totals	-	175.00	-	670.00	-	-	845.00
General							
Unrestricted	25,340.73	53,587.72	40,954.21	(5,700.00)	-	-	32,274.24
Sub-totals	25,340.73	53,587.72	40,954.21	(5,700.00)	-	-	32,274.24
AOG							
Designated	50.00	-	-	-	-	-	50.00
Sub-totals	50.00	-	-	-	-	-	50.00
Building							
Designated	5,000.00	-	-	-	-	-	5,000.00
Restricted	9,933.42	45,788.55	51,867.25	5,030.00	-	-	8,884.72
Sub-totals	14,933.42	45,788.55	51,867.25	5,030.00	-	-	13,884.72
Totals	40,324.15	99,551.27	92,821.46	-	-	-	47,053.96



Analysis of income and expenditure

	Unrestricted	Designated	Restricted	Endowment	Total	
					This year	Last year
INCOME AND ENDOWMENTS FROM:						
Donations and legacies						
1101 - General Offering	7,872.60	-	-	-	7,872.60	6,782.47
1102 - Gift Aid General Offering	21,992.50	-	-	-	21,992.50	23,200.00
1103 - Building Fund	-	-	32,690.05	-	32,690.05	3,891.75
1104 - Gift Aid Building Fund	100.00	-	11,800.00	-	11,900.00	2,730.00
1107 - Tax Recov General Fund	5,826.96	-	-	-	5,826.96	5,971.56
1108 - Tax Recov Building Fund	-	-	1,298.50	-	1,298.50	660.65
1109 - Tax Recov Pay It Forward	-	15.00	-	-	15.00	-
1111 - Sunday Collections	6,517.72	-	-	-	6,517.72	2,382.01
1112 - Pay It Forward Fund	-	150.00	-	-	150.00	-
1113 - Gift Aid Pay It Forward Fund	-	10.00	-	-	10.00	-
Donations and legacies Totals	42,309.78	175.00	45,788.55	-	88,273.33	45,618.44
Income from charitable activities						
Income from charitable activities Totals	-	-	-	-	-	-
Other trading activities						
1106 - Hall Hire	10,493.50	-	-	-	10,493.50	12,638.50
Other trading activities Totals	10,493.50	-	-	-	10,493.50	12,638.50
Investments						
Investments Totals	-	-	-	-	-	-

Other income					
1110 - Other Income	784.44	-	- -	784.44	40.00
1114 - Interest Received	-	-	- -	-	-
Other income Totals	784.44	-	- -	784.44	40.00
Income and endowments Grand totals	53,587.72	175.00	45,788.55 -	99,551.27	58,296.94

EXPENDITURE ON:

Raising funds

1224 - Cash in hand	2,331.00	-	- -	2,331.00	-
Raising funds Totals	2,331.00	-	- -	2,331.00	-

Expenditure on charitable activities

1201 - Children's Youth Work	-	-	- -	-	8.40
1202 - Local Mission Support	1,107.50	-	- -	1,107.50	920.00
1203 - Comm Projects/Events	394.51	-	- -	394.51	332.66
1204 - Fellowship	143.98	-	- -	143.98	146.40
1205 - Overseas Support/Trips	850.00	-	- -	850.00	600.00
1206 - Visiting Ministry	100.00	-	- -	100.00	100.00
1207 - Gifts	213.93	-	- -	213.93	725.88
1208 - Wages, HMRC and Pension Contribution	24,267.34	-	- -	24,267.34	29,538.03
1209 - Payroll Admin	360.00	-	- -	360.00	360.00
1210 - AOG Contribution	1,399.32	-	- -	1,399.32	1,408.20
1211 - Telephone/Internet	864.39	-	- -	864.39	542.02
1212 - Postage and Stationary	36.40	-	- -	36.40	(33.65)
1213 - Advertising	23.00	-	- -	23.00	176.58
1214 - Equipment & Website	1,766.22	-	- -	1,766.22	306.50
1215 - Building Maintenance	970.81	-	- -	970.81	1,172.81
1216 - Insurance	1,037.74	-	- -	1,037.74	1,009.98
1217 - Water, Electric and Gas	1,710.88	-	- -	1,710.88	2,399.48
1218 - Licences & Subscriptions	1,258.45	-	- -	1,258.45	1,270.28
1219 - Conferences and Training	1,759.75	-	- -	1,759.75	2,066.00
1220 - Professional Fees	350.00	-	- -	350.00	92.80
1221 - Other Expenses	8.99	-	- -	8.99	279.52
1222 - Building Fund Restricted	-	-	- -	-	4,488.98
1223 - Build Fund Designated	-	-	- -	-	-
1225 - Ministry / Fellowship Gifts	-	-	- -	-	-
1226 - Administration	-	-	- -	-	(172.20)
1227 - Building Project	-	-	51,867.25 -	51,867.25	-
1228 - Accounts Prep & Examin	-	-	- -	-	1,390.00
1229 - Relief of Poverty	-	-	- -	-	-
1230 - Pay It Forward Designated	-	-	- -	-	-
Expenditure on charitable activities Totals	38,623.21	-	51,867.25 -	90,490.46	49,128.67

Other expenditure

Other expenditure Totals	-	-	- -	-	-
Expenditure Grand totals	40,954.21	-	51,867.25 -	92,821.46	49,128.67

MANGRAVET CHURCH

England & Wales - Charity number 1119181

Accounts

Mangravet Church Working as Grace Community Church (Maidstone)

Report and Accounts Year ended 31 August 2023

Mangravel Church working as Grace Community Church (Maidstone)

Legal and Administrative Details.
For the year ended 31st August 2023

Address for correspondence	Grace Community Church Grove Road Maidstone Kent ME15 9AR
Governing document	Deed of trust dated 15 May 2007
Charity registration number	1119181
Trustees responsible for managing the charity	Charles Keith from 10 December 2019 - Chair Timothy Parfitt from 27 March 2023 David Thompson from 20 September 2021 Su Mcfadden from 25 July 2021
Bankers	The Co-Operative Bank plc
Independent Examiner	Stephen Hendy Data Developments First Floor, The Chubb Buildings Fryer Street, Wolverhampton West Midlands WV1 1HT

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Independent Examiners Report
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Report of the Trustees

For the year ended 31st August 2023

The Trustees have pleasure in submitting the Report and Accounts for the year ended 31st August 2023.

Objects of the Charity

The trust seeks to demonstrate the Christian Faith in the following ways:

1. The advancement of the Christian religion both in the UK and overseas,
2. The relief of the poor, sick, disabled and homeless,
3. The advancement, for the public benefit, of religious and other education.

Summary of the charity's main activities and achievements

Church Services and other related meetings

Community Events

Other Church Activities

Other organisations and Work Supported by the Church

Financial review

Reserves policy

Governance

The policy and operating decisions of the charity rests with the Trustees who meet regularly to monitor the activities of the Trust.

New trustees are appointed by the Church Leadership Team. Any appointed trustees are people appointed from within the church or those outside of the church who are approved by the Leadership Team and have proved themselves in integrity and the shared vision for the aims of Grace Community Church. One of the trustees, Charles Keith, is employed as part-time pastor. He and Becky Keith are also part of the Church Leadership Team. The church is in fellowship with the Assemblies of God in Great Britain and the Evangelical Alliance as well as being part of Churches together in Maidstone.

Responsibilities of trustees

Charity law requires us as Trustees to prepare financial statements for each accounting year which record the receipts and payments of the year.

We are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable us to ensure that the financial statements comply with the Charities act 2011.

We also have a responsibility to safeguard the assets of the charity and to take reasonable care to prevent fraud or any other irregularities.

Approval

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


.....
Charles Keith

Date 18th February 2024

Independent Examiner's Report
To the Trustees of
Mangravet Church working as Grace Community Church (Maidstone)

Accounts for the year ended 31st August 2023

Respective responsibilities of the Trustees and the examiner

The charity's trustees are responsible for the preparation of the accounts and they consider that an audit is not required for the year under section 144(2) of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. It is my responsibility to:

Examine the accounts under section 145 of the Charities Act to follow the procedures laid down in the general directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and to state whether particular matters have come to my attention.

Basis of the Independent Examiner's statement

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 these records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required for 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 statement below.

Independent examiner's statement

In connection with my examination, no material matter has come to my attention which gives me cause to believe that in, any material respect:

Accounting records were not kept in accordance with section 130 of the Charities Act, or the accounts do not accord with the accounting records

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

Date: 9th February 2024

Signed:



Stephen Hendy

Data Developments
First Floor, the Chubb Buildings
Fryer Street, Wolverhampton
West Midlands WY1 1HT

Mangravet Church working as Grace Community Church (Maidstone)

Receipts and Payments Account

	Unrestricted funds	Designated funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
Income and endowments from:						
Donations and legacies	38,326		7,292		45,618	84,132
Other trading activities	12,639				12,639	8,130
Other income	40				40	1,715
Total income and endowments from:	51,005		7,292		58,297	93,977
Expenditure on:						
Raising funds						
Expenditure on charitable activities	44,640		4,489		49,129	333,328
Total expenditure on:	44,640		4,489		49,129	333,328
Net income / (expenditure)	6,365		2,803		9,168	(239,351)
Transfers						
Gross transfers between funds - in		55	450		505	
Gross transfers between funds - out	(450)	(55)			(505)	
Net income / (expenditure)	5,915		3,253		9,168	(239,351)
Other recognised gains / losses						
Gains / losses on investment assets						
Gains on revaluation, fixed assets, charity's own use						
Net movement in funds	5,915		3,253		9,168	(239,351)
Total funds brought forward	19,426	5,050	6,680		31,156	270,507
Total funds carried forward	25,341	5,050	9,933		40,324	31,156
Represented by						
Unrestricted						
General fund	25,341				25,341	19,426
Designated						
AOG Zone Days		50			50	50
Building Fund		5,000			5,000	5,000
Pay It Forward						
Restricted						
Building Fund			9,933		9,933	6,680

Mangravet Church working as Grace Community Church (Maidstone)

Statement of assets and liabilities

	General	Designated	Restricted	Endowment	This year	Last year
Current assets - Cash at bank and in hand						
Co-Op Community Direct Plus -	25,366	4,995	9,933		40,294	31,133
Cash Suspense -	(25)	55			30	23
Totals	25,341	5,050	9,933		40,324	31,156
Grand total	25,341	5,050	9,933		40,324	31,156

Other monetary assets

Gift aid due to Charity						2,953
HMRC NI Overpayment						1,750
Totals						4,088

Liabilities


Fee for the Independent Examination	350				350	960
Building project				4139	4,139	283,134
Totals	350			4139	4489	284,094

Assets retained for the charity's own use

Freehold Building	921,397
Equipment	12,077
	933,474

The trustees have used insurance values as the trustees are unable to reliably estimate current values; insurance values may differ materially from current values.

The accounts were approved and sign on their behalf by

 date 18.2.24

Charles Keith

The notes on pages XX to XX form part of these accounts.

Mangravet Church working as Grace Community Church (Maidstone)

Fund movement by type

	Opening	Incoming	Outgoing	Transfers	Gains/losses	Journals	Closing
PIF - Pay It Forward							
Designated							
Sub-total for PIF							
General - General fund							
Unrestricted	19,426	51,005	44,640	(450)			25,341
Sub-total for General	19,426	51,005	44,640	(450)			25,341
AOG - AOG Zone Days							
Designated	50						50
Sub-total for AOG	50						50
Building - Building Fund							
Designated	5,000						5,000
Restricted	6,680	7,292	4,489	450			9,933
Sub-total for Building	11,680	7,292	4,489	450			14,933
Grand total	31,156	58,297	49,129				40,324

Analysis of receipts and payments

	Unrestricted	Designated	Restricted	Endowment	This year	Last year
Total						
INCOME AND ENDOWMENTS						
Donations and legacies						
1101 - General Offering	6,782				6,782	73,794
1102 - Gift Aid General Offering	23,090		110		23,200	10,338
1103 - Building Fund	100		3,792		3,892	
1104 - Gift Aid Building Fund			2,730		2,730	
1107 - Tax Recovered General Fund	5,972				5,972	
1108 - Tax Recovered Building Fund			661		661	
1110 - Sunday Collections	2,382				2,382	
1111 - Pay It Forward Fund						
1112 - Gift Aid Pay It Forward Fund						
Total	38,326		7,292		45,618	84,132
Other trading activities						
1106 - Hall Hire	12,639				12,639	8,130
Total	12,639				12,639	8,130
Other income						
1109 - Other Income	40				40	1,622
1113 - Interest Received						93
Total	40				40	1,715
INCOME TOTAL	51,005		7,292		58,297	93,977

MANGRAVET CHURCH

England & Wales - Charity number 1119181

Accounts

Mangravet Church working as Grace Community Church (Maidstone)

Report and Accounts
Year ended 31 August 2022

Stewardship 
Active generosity

1 Lamb's Passage, London EC1Y 8AB
www.stewardship.org.uk

MANGRAVET CHURCH WORKING AS GRACE COMMUNITY CHURCH (MAIDSTONE)
LEGAL & ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 AUGUST 2022

ADDRESS FOR CORRESPONDENCE	Grace Community Church Grove Road Maidstone Kent ME15 9AR
GOVERNING DOCUMENT	Deed of Trust dated 15 May 2007
CHARITY REGISTRATION NUMBER	1119181
TRUSTEES RESPONSIBLE FOR MANAGING THE CHARITY	Anthony Rogers (stood down 20/09/2021) Charles Keith Alan Nash (stood down 01/03/23) Dave Thompson (appointed 20/09/2021) Su Mcfadden (appointed 25/07/2022)
BANKERS	The Co-operative Bank plc Business Directplus
INDEPENDENT EXAMINER	Sarah Crispin ACA Stewardship 1 Lamb's Passage LONDON EC1Y 8AB

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MANGRAVET CHURCH WORKING AS GRACE COMMUNITY CHURCH (MAIDSTONE)

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 AUGUST 2022

The Trustees have pleasure in submitting the Report and Accounts for the year ended 31 August 2022.

Objects of the charity

The Trust seeks to demonstrate the Christian faith in the following ways:

1. The advancement of the Christian religion both in the UK and overseas,
2. The relief of the poor, sick, disabled and homeless.
3. The advancement, for the public benefit, of religious or other education.

Summary of the charity's main activities and achievements

To further the above objects and vision, the charity's main activities and achievements were as follows:

The Church is not a building, but a gathering of people of different ages and backgrounds, whose lives have been changed by Jesus Christ, the Son of God. The New Testament reveals the Church as a community of people, properly taught and cared for, who by loving and serving Jesus Christ, were also committed to love and care for each other and to being a blessing to the area in which they live.

Grace Community Church, its Church Leaders, its Trustees and members are committed to the restoration of the New Testament principles. It is not alone in this. It is one of many churches in the area, nation and world wide that is rediscovering the excitement of knowing Jesus Christ. The vision is to see the community around Grace Community Church come to experience knowing Jesus Christ as Lord and Saviour and friend.

Church Services and other related meetings

This past year the church has been able to continue its services in the Church Building after making the transition from On-line to In Person Services in April 2021. During this year the church was able to continue with its online gatherings midweek, which then transitioned to a hybrid method which combined the online version with the In person in order to facilitate greater participation.

During the past year the church has hosted a number of outdoor and indoor fellowship activities to encourage people to connect in person, which has been particularly important given the period of isolation and separation people experienced in recent years due to the Pandemic.

The Church building has hosted and facilitated a Harvest Food Collection with a local Charity MADAM which exists to support the marginalised and needy in the local community.

Alongside this the church has also undertaken a collection during our Christmas Carol Service for an overseas Charity which supports children in South Africa.

Community Events

Further to this the church has also been able to host events for the benefit of the local community which have been a great opportunity for the church to develop new relationships with the Community. We anticipate being able to complete other events of this kind in the coming year.

Other Church Activities

Church volunteers have also continued to be involved with other initiatives including:

Distribution of 'Good News' newspaper

MacMillan Coffee Mornings

Maidstone Street Pastors

Starfish Malawi

Life Café and food parcels.

In planning the activities the Trustees have applied the guidance on public benefit issued by the Charity Commission.

The church building has continued to be used on a daily basis by a local pre-school, which has about 25 children on its roll.

The church premises is used as a Polling Station and has been hired by the local community for events such as children's parties and other family life celebrations.

Most the charity's activities are undertaken by volunteers and the charity could not operate effectively without their efforts.

Other Organisations and Work Supported by the Church

The church continues to support the work of Maidstone Street Pastors, The Family Trust and bible correspondence courses in southern Africa, all with prayer and finance.

Financial review

Since May 2021, Pastor Charles Keith and Pastor Becky Keith have continued to be employed by the Church on a part-time basis. Their combined salaries amount to the equivalent of one full-time post.

The past year has seen the successful completion of phase 1 of the building project. At the beginning of the build the church had total of £247382 to put towards its completion. Fortunately through continued fundraising and the donations from the Church Members the church was able to successfully pay for phase 1 in full.

During the past year and since the completion of phase 1 the church has continued to pursue further funding to complete the project through grant applications as well as fundraising events. The church currently has over £10,000 accrued towards phase 2 of the Building Project. We are confident that continued fundraising and grant applications will enable us to secure the amount required to complete the project in its entirety.

The Trustees set a cautious budget and continued to monitor commitments and reserves on a monthly basis. Forecast outturns compared to the budget were also reviewed regularly. The congregation have continued to support the church with their giving.

Reserves policy

In the event of unforeseen financial circumstances historically the church has, through the generosity and commitment of church members, met any needs as they have arisen. It is the Trustees policy to have a three-month surplus of funds, circa £8,500 to £13,000. During the past year we have now agreed the increase in the reserve fund so that it is now £13,000. At the year - end the unrestricted general reserves are in excess of this at £ 19,376.

Governance

The policy and operating decisions of the charity rest with the Trustees who meet regularly to monitor the activities of the Trust.

New trustees are appointed by the Church Leadership Team. Any appointed trustees are people appointed from within the church and have proved themselves in integrity and the shared vision for the aims of Grace Community Church. One of the trustees, Charles Keith, is employed as part-time pastor. He, Becky Keith and Alan Nash are also part of the Church Leadership Team.

The church is in fellowship with the Assemblies of God in Great Britain and the Evangelical Alliance and is also part of Churches together in Maidstone.

Responsibilities of trustees

Charity law requires us as Trustees to prepare financial statements for each accounting year which record the receipts and payments of the charity for the year.

We are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable us to ensure that the financial statements comply with the Charities Act 2011.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

Approval

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

Charles Keith

.....
Charles Keith

Date: 15 May 2023

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
MANGRAVET CHURCH WORKING AS GRACE COMMUNITY CHURCH (MAIDSTONE)

I report to the trustees on my examination of the accounts of Mangravet Church working as Grace Community Church (Maidstone) ('the charity') for the year ended 31 August 2022 on pages 6 to 9 following.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

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

Independent examiner's statement

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

1. accounting records were not kept in accordance with section 130 of the 2011 Act; or
2. the accounts do not accord with the accounting records.

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

Sarah Crispin

Sarah Crispin ACA

Stewardship
1 Lamb's Passage
LONDON
EC1Y 8AB

Date: 22 June 2023

MANGRAVET CHURCH WORKING AS GRACE COMMUNITY CHURCH (MAIDSTONE)

**RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 AUGUST 2022**

	Notes	<u>Unrestricted Funds</u>			2022 £	2021 £
		General Funds £	Designated Funds £	Restricted Funds £		
Income receipts						
Donations		31,297	-	42,497	73,794	40,395
Gift aid receipts		6,719	-	3,619	10,338	8,823
Hire of premises		8,130	-	-	8,130	8,360
Interest received		-	93	-	93	575
Other		1,622	-	-	1,622	1,325
Total receipts		<u>47,768</u>	<u>93</u>	<u>46,116</u>	<u>93,977</u>	<u>59,479</u>
Payments						
Payments in relation to charitable activities undertaken directly	2	44,978	151,760	134,825	331,563	34,209
Grants paid in relation to charitable activities undertaken by others	3	1,520	-	246	1,766	600
Total payments		<u>46,498</u>	<u>151,760</u>	<u>135,071</u>	<u>333,329</u>	<u>34,809</u>
Net of receipts / (payments) before transfers		1,270	(151,667)	(88,955)	(239,352)	24,670
Transfers between funds		(5,000)	5,000	-	-	-
Net movement in funds		<u>(3,730)</u>	<u>(146,667)</u>	<u>(88,955)</u>	<u>(239,352)</u>	<u>24,670</u>
Cash funds as at last year end		23,106	151,716	95,685	270,507	245,837
Cash funds at this year end	A	<u>19,376</u>	<u>5,049</u>	<u>6,730</u>	<u>31,155</u>	<u>270,507</u>

The notes on pages 8 - 9 form part of these accounts.

MANGRAVET CHURCH WORKING AS GRACE COMMUNITY CHURCH (MAIDSTONE)

STATEMENT OF ASSETS AND LIABILITIES

FOR THE YEAR ENDED 31 AUGUST 2022

	<u>Unrestricted Funds</u>			2022 £	2021 £
	General funds £	Designated funds £	Restricted funds £		
A Cash funds					
Cash at bank with immediate access	19,353	5,050	6,730	31,133	270,498
Petty cash	23	-	-	23	9
	<u>19,376</u>	<u>5,050</u>	<u>6,730</u>	<u>31,156</u>	<u>270,507</u>
B Other monetary assets					
Gift aid due to charity	2,193	-	145	2,338	2,953
HMRC NI Overpayment	1,750	-	-	1,750	-
	<u>3,943</u>	<u>-</u>	<u>145</u>	<u>4,088</u>	<u>2,953</u>
C Liabilities					
Fee for Independent Examination	960	-	-	960	960
Building project	-	-	4,139	4,139	283,134
	<u>960</u>	<u>-</u>	<u>4,139</u>	<u>5,099</u>	<u>284,094</u>

The liability for the Building Project is repayable in stages and the Trustees are confident that sufficient funds will be available to the charity to meet this cost full.

D Assets retained for charity's own use

	Fund to which asset belongs	Current value £
Freehold Building	General	921,397
Equipment	General	12,077
		<u>933,474</u>

The trustees have used insurance values as the trustees are unable to reliably estimate current values; insurance values may differ materially from current values.

The accounts were approved by the trustees and signed on their behalf

by *Charles Keith* date 15 May 2023

 Charles Keith

The notes on pages 8 - 9 form part of these accounts.

MANGRAVET CHURCH WORKING AS GRACE COMMUNITY CHURCH (MAIDSTONE)

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 AUGUST 2022

1 Accounting policies

The accounts have been prepared on a receipts and payments basis and comprise a statement that shows the charity's receipts and payments, a statement that summarises the charity's assets and liabilities and related notes. The accountancy profession have determined that only accounts prepared in accordance with applicable accounting standards present a 'true and fair' view and, as these receipts and payments accounts have not (and cannot) be prepared in accordance with accounting standards, these accounts do not present (and are not intended to present) a 'true and fair' view of the charity's financial activities and state of affairs.

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

	<u>Unrestricted Funds</u>		Restricted Funds	Total 2022	Total 2021
	General funds	Designated funds			
	£	£	£	£	£
2 Payments in relation to charitable activities undertaken directly					
Salaries	34,074	-	-	34,074	22,498
Assemblies of God Contribution	1,526	-	-	1,526	1,645
Children's Work - Resources	102	-	-	102	97
Outreach & Fellowship	619	-	-	619	1,741
Ministry and Fellowship Gifts	650	-	-	650	491
Administration	1,871	-	-	1,871	1,317
Building Maintenance	580	-	-	580	814
Building Project	-	151,760	134,825	286,585	977
Utilities & Insurance	3,318	-	-	3,318	2,207
Licences & subscriptions	1,079	-	-	1,079	1,094
Accounts Prep & Examination	990	-	-	990	960
Ministry, Conferences & Other Expenses	168	-	-	168	366
	<u>44,978</u>	<u>151,760</u>	<u>134,825</u>	<u>331,563</u>	<u>34,209</u>
3 Grants paid in relation to charitable activities undertaken by others					
Grants for:					
Overseas mission	600	-	165	765	600
Relief of poverty	-	-	81	81	-
Local Mission	920	-	-	920	-
	<u>1,520</u>	<u>-</u>	<u>246</u>	<u>1,766</u>	<u>600</u>

MANGRAVET CHURCH WORKING AS GRACE COMMUNITY CHURCH (MAIDSTONE)

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 AUGUST 2022

4 Transactions with related parties

Charles Keith served as church leader and was paid £16,898 (2021: £5,500) and a pension contribution of £507 (2021: £540) for serving in that capacity, not for serving as a trustee; this payment is permitted by the charity's governing document.

Rebecca Keith, spouse of Charles Keith a trustee, served as church leader and was paid £12,122 (2021: £12,500) and a pension contribution of £388 (2021: £375); this payment is permitted by the charity's governing document.

No other amounts were paid or are payable to any trustee or to any person connected to them other than the reimbursement of expenses incurred on behalf of the charity.

5 Movement of funds

	Balance at 31.08.21	Receipts	Payments	Transfers	Balance at 31.08.22
	£	£	£	£	£
General funds	23,106	47,768	(46,498)	(5,000)	19,376
Designated Building Fund	151,667	93	(151,760)	5,000	5,000
Designated AOG Zone Days	50	-	-	-	50
	-	-	-	-	-
	<u>174,823</u>	<u>47,861</u>	<u>(198,257)</u>	<u>-</u>	<u>24,426</u>
Restricted funds					
Building Fund	95,665	45,890	(134,825)	-	6,730
Tear Fund	-	81	(81)	-	-
Starfish	20	145	(165)	-	-
	<u>95,685</u>	<u>46,116</u>	<u>(135,071)</u>	<u>-</u>	<u>6,730</u>
Total funds	<u>270,508</u>	<u>93,977</u>	<u>(333,329)</u>	<u>-</u>	<u>31,156</u>

The Building Fund is for the replacement of two life expired wooden buildings with a single modern, purpose-built annexe to enhance facilities for the church and the local community.

The Starfish Malawi Fund is for a Christian organisation whose mission is to reduce extreme poverty and build the Kingdom of God in the lives of children, through collaborative work within communities, schools and churches in the UK and Malawi.

MANGRAVET CHURCH

England & Wales - Charity number 1119181

Accounts

Mangravet Church working as Grace Community Church (Maidstone)

Report and Accounts
Year ended 31 August 2021

Stewardship 
Active generosity

1 Lamb's Passage, London EC1Y 8AB
www.stewardship.org.uk

MANGRAVET CHURCH WORKING AS GRACE COMMUNITY CHURCH (MAIDSTONE)
LEGAL & ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 AUGUST 2021

ADDRESS FOR CORRESPONDENCE	Grace Community Church Grove Road Maidstone Kent ME15 9AR
GOVERNING DOCUMENT	Deed of Trust dated 15 May 2007
CHARITY REGISTRATION NUMBER	1119181
TRUSTEES RESPONSIBLE FOR MANAGING THE CHARITY	Anthony Rogers (stood down 20/09/2021) Malcolm Thwaites (stood down 12/07/2021) Jonathan Smith (stood down 17/04/2021) Charles Keith Alan Nash Dave Thompson (appointed 20/09/2021) Su Mcfadden (appointed 25/07/2022)
BANKERS	The Co-operative Bank plc Business Directplus
INDEPENDENT EXAMINER	Jacob Farley ACA Stewardship 1 Lamb's Passage LONDON EC1Y 8AB

INDEX

Page 1	Legal & Administrative Details
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Page 6	Receipts and Payments Account
Page 7	Statement of Assets & Liabilities
Pages 8-9	Notes to the Accounts

MANGRAVET CHURCH WORKING AS GRACE COMMUNITY CHURCH (MAIDSTONE)

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 AUGUST 2021

The Trustees have pleasure in submitting the Report and Accounts for the year ended 31 August 2021.

Objects of the charity

The Trust seeks to demonstrate the Christian faith in the following ways:

1. The advancement of the Christian religion both in the UK and overseas,
2. The relief of the poor, sick, disabled and homeless.
3. The advancement, for the public benefit, of religious or other education.

Summary of the charity's main activities and achievements

To further the above objects and vision, the charity's main activities and achievements were as follows:

The Church is not a building, but a gathering of people of different ages and backgrounds, whose lives have been changed by Jesus Christ, the Son of God. The New Testament reveals the Church as a community of people, properly taught and cared for, who by loving and serving Jesus Christ, were also committed to love and care for each other and to being a blessing to the area in which they live.

Grace Community Church, its Church Leaders, its Trustees and members are committed to the restoration of the New Testament principles. It is not alone in this. It is one of many churches in the area, nation and world wide that is rediscovering the excitement of knowing Jesus Christ. The vision is to see the community around Grace Community Church come to experience knowing Jesus Christ as Lord and Saviour and friend.

The year in question continued with Sunday morning services being on-line until the end of April 2021, when meetings were able to resume at the church building. Prayer meetings were also moved online but a short series of small group meetings were able to take place in-person at the church building on Saturdays. A number of outdoor fellowship activities were also held to respond to the dangers of social isolation as a result of lockdown.

Other activities of the church have been severely hampered by the ongoing Covid-19 pandemic and the ensuing restrictions but have included -

- A small number of events for young people;
- A weekly club for the elderly;

Church volunteers have also been involved with other initiatives including –

- Distribution of 'Good News' newspaper
- MacMillan Coffee Morning;
- Maidstone Street Pastors;
- Starfish Malawi;
- Life Café and food parcels.

In planning the activities the Trustees have applied the guidance on public benefit issued by the Charity Commission.

When coronavirus restrictions have allowed, the church buildings have been used on a daily basis by a local pre-school, which has about 25 children on its roll.

The church premises are used as a Polling Station and, in normal times, regularly hired by the local community for events such as children's parties and other family life celebrations. Once lockdown was lifted Sunday services resumed in the church building whilst weekly home group meetings remained online.

Most the charity's activities are undertaken by volunteers and the charity could not operate effectively without their efforts.

The church continues to support the work of Maidstone Street Pastors, The Family Trust and bible correspondence courses in southern Africa, all with prayer and finance.

From July 2020 until May 2021, Pastor Charles Keith took alternative, secular, employment. During this time Pastor Becky Keith was instead salaried, on a part-time basis. From May 2021 Charles Keith's employment resumes, but also on a part-time basis.

Financial review

Unrestricted income was £56,905 which after expenditure and transfers, resulted in a surplus for the year of £12,848.

At the end of August a contract was signed with Vernacular Homes Ltd to design and build phase 1 of a new annex to replace our life expired wooden buildings. Work started immediately. During the year £2,204 was donated to the Restricted Building Fund and the Trustees designated a further £10,575 of General funds to be set aside for the building project.

£977 was spent on professional services for the building project, leaving the Restricted Building Fund standing at £95,665. Together with monies from General Funds previously designated by the trustees for the project, the total Building Fund at the end of the year was £247,382. Whilst this sum is not sufficient to cover all of Phase 1, the trustees are confident that with continued fund raising and successful grant applications the cost will be met.

The Trustees set a cautious budget and continued to monitor commitments and reserves on a monthly basis. Forecast outturns compared to the budget were also reviewed regularly. The congregation have continued to support the church with their giving.

Reserves policy

In the event of unforeseen financial circumstances historically the church has, through the generosity and commitment of church members, met any needs as they have arisen. It is the Trustees policy to have a three-month surplus of funds, circa £8,500. At the year- end the unrestricted general reserves are in excess of this at £23,105.

Looking forward to the next year, with the equivalent of a full-time pastor, the reserves target will be £13,000.

Governance

The policy and operating decisions of the charity rest with the Trustees who meet regularly to monitor the activities of the Trust.

New trustees are appointed by the Church Leadership Team. Any appointed trustees are people appointed from within the church and have proved themselves in integrity and the shared vision for the aims of Grace Community Church. One of the trustees, Charles Keith, is employed as part-time pastor. He, Becky Keith and Alan Nash are also part of the Church Leadership Team. The church is in fellowship with the Assemblies of God in Great Britain and the Evangelical Alliance and is also part of Churches together in Maidstone.

Responsibilities of trustees

Charity law requires us as Trustees to prepare financial statements for each accounting year which record the receipts and payments of the charity for the year.

We are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable us to ensure that the financial statements comply with the Charities Act 2011.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

Approval

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

Alan Nash

Date: 11 April 2022

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
MANGRAVET CHURCH WORKING AS GRACE COMMUNITY CHURCH (MAIDSTONE)

I report to the trustees on my examination of the accounts of Mangravet Church working as Grace Community Church (Maidstone) ('the charity') for the year ended 31 August 2021 on pages 6 to 9 following.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

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

Independent examiner's statement

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

1. accounting records were not kept in accordance with section 130 of the 2011 Act; or
2. the accounts do not accord with the accounting records.

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

Jacob Farley ACA

Stewardship
1 Lamb's Passage
LONDON
EC1Y 8AB

Date: 27 April 2022

MANGRAVET CHURCH WORKING AS GRACE COMMUNITY CHURCH (MAIDSTONE)

RECEIPTS AND PAYMENTS ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2021

	Notes	<u>Unrestricted Funds</u>			2021 £	2020 £
		General Funds £	Designated Funds £	Restricted Funds £		
Income receipts						
Donations		38,076	-	2,319	40,395	47,424
Gift aid receipts		8,568	-	255	8,823	10,276
Hire of premises		8,360	-	-	8,360	7,678
Interest received		575	-	-	575	406
Sale of Property		-	-	-	-	-
Other		1,325	-	-	1,325	2,948
Total receipts		<u>56,905</u>	<u>-</u>	<u>2,574</u>	<u>59,479</u>	<u>68,731</u>
Payments						
Payments in relation to charitable activities undertaken directly	2	32,882	-	1,327	34,209	55,601
Grants paid in relation to charitable activities undertaken by others	3	600	-	-	600	3,873
Total payments		<u>33,482</u>	<u>-</u>	<u>1,327</u>	<u>34,809</u>	<u>59,474</u>
Net of receipts / (payments) before transfers		23,423	-	1,247	24,670	9,257
Transfers between funds		(10,575)	10,575	-	-	-
Net movement in funds		<u>12,848</u>	<u>10,575</u>	<u>1,247</u>	<u>24,670</u>	<u>9,257</u>
Cash funds as at last year end		10,258	141,141	94,438	245,837	236,581
Cash funds at this year end	A	<u>23,106</u>	<u>151,716</u>	<u>95,685</u>	<u>270,507</u>	<u>245,837</u>

The notes on pages 8 - 9 form part of these accounts.

MANGRAVET CHURCH WORKING AS GRACE COMMUNITY CHURCH (MAIDSTONE)

STATEMENT OF ASSETS AND LIABILITIES

FOR THE YEAR ENDED 31 AUGUST 2021

	<u>Unrestricted Funds</u>				
	General funds	Designated funds	Restricted funds	2021	2020
	£	£	£	£	£
A Cash funds					
Cash at bank with immediate access	23,096	151,716	95,685	270,498	245,828
Petty cash	9	-	-	9	10
	<u>23,106</u>	<u>151,716</u>	<u>95,685</u>	<u>270,507</u>	<u>245,837</u>
B Other monetary assets					
Gift aid due to charity	2,814	-	139	2,953	2,923
	<u>2,814</u>	<u>-</u>	<u>139</u>	<u>2,953</u>	<u>2,923</u>
C Liabilities					
Fee for Independent Examination	960	-	-	960	960
Building project	35,752	151,716	95,665	283,134	-
	<u>36,712</u>	<u>151,716</u>	<u>95,665</u>	<u>284,094</u>	<u>960</u>

The liability for the Building Project is repayable in stages and the Trustees are confident that sufficient funds will be available to the charity to meet this cost full.

D Assets retained for charity's own use

	Fund to which asset belongs	Current value
		£
Freehold Building	General	485,250
Equipment	General	46,630
		<u>531,880</u>

The trustees have used insurance values as the trustees are unable to reliably estimate current values; insurance values may differ materially from current values.

The accounts were approved by the trustees and signed on their behalf

by Alan Nash

date 11 April 2022

The notes on pages 8 - 9 form part of these accounts.

MANGRAVET CHURCH WORKING AS GRACE COMMUNITY CHURCH (MAIDSTONE)

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 AUGUST 2021

1 Accounting policies

The accounts have been prepared on a receipts and payments basis and comprise a statement that shows the charity's receipts and payments, a statement that summarises the charity's assets and liabilities and related notes. The accountancy profession have determined that only accounts prepared in accordance with applicable accounting standards present a 'true and fair' view and, as these receipts and payments accounts have not (and cannot) be prepared in accordance with accounting standards, these accounts do not present (and are not intended to present) a 'true and fair' view of the charity's financial activities and state of affairs.

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

	<u>Unrestricted Funds</u>			Total 2021 £	Total 2020 £
	General funds £	Designated funds £	Restricted Funds £		
2 Payments in relation to charitable activities undertaken directly					
Salaries	22,498	-	-	22,498	34,305
Assemblies of God Contribution	1,645	-	-	1,645	1,824
Children's Work - Resources	97	-	-	97	76
Outreach & Fellowship	1,741	-	-	1,741	1,900
Ministry and Fellowship Gifts	491	-	-	491	872
Administration	1,317	-	-	1,317	1,759
Building Maintenance	814	-	-	814	2,608
Building Project	-	-	977	977	4,953
Utilities & Insurance	2,207	-	-	2,207	4,246
Licences & subscriptions	1,094	-	-	1,094	988
Accounts Prep & Examination	960	-	-	960	972
Ministry, Conferences & Other Expenses	16	-	350	366	1,098
	<u>32,882</u>	<u>-</u>	<u>1,327</u>	<u>34,209</u>	<u>55,601</u>
3 Grants paid in relation to charitable activities undertaken by others					
Grants for:					
Overseas mission	600	-	-	600	3,682
Relief of poverty	-	-	-	-	191
	<u>600</u>	<u>-</u>	<u>-</u>	<u>600</u>	<u>3,873</u>

MANGRAVET CHURCH WORKING AS GRACE COMMUNITY CHURCH (MAIDSTONE)

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 AUGUST 2021

4 Transactions with related parties

Charles Keith served as church leader and was paid £5,500 (2020: £24,650) and a pension contribution of £540 (2020: £812) for serving in that capacity, not for serving as a trustee; this payment is permitted by the charity's governing document.

Rebecca Keith, spouse of Charles Keith a trustee, served as church leader and was paid £12,500 (2020: £1,281) and a pension contribution of £375 (2020: £38); this payment is permitted by the charity's governing document.

No other amounts were paid or are payable to any trustee or to any person connected to them other than the reimbursement of expenses incurred on behalf of the charity.

5 Movement of funds

	Balance at 31.08.20	Receipts	Payments	Transfers	Balance at 31.08.21
	£	£	£	£	£
General funds	10,258	56,905	(33,482)	(10,575)	23,106
Designated Building Fund	141,141	-	-	10,575	151,716
Designated AOG Zone Days	-	-	-	-	-
	<u>151,399</u>	<u>56,905</u>	<u>(33,482)</u>	<u>-</u>	<u>174,822</u>
Restricted funds					
Building Fund	94,438	2,204	(977)	-	95,665
Starfish	-	20	-	-	20
Other	-	350	(350)	-	-
	<u>94,438</u>	<u>2,574</u>	<u>(1,327)</u>	<u>-</u>	<u>95,685</u>
Total funds	<u>245,837</u>	<u>59,479</u>	<u>(34,809)</u>	<u>-</u>	<u>270,507</u>

The Building Fund is for the replacement of two life expired wooden buildings with a single modern, purpose-built annexe to enhance facilities for the church and the local community.

The Starfish Malawi Fund is for a Christian organisation whose mission is to reduce extreme poverty and build the Kingdom of God in the lives of children, through collaborative work within communities, schools and churches in the UK and Malawi.