

**Larkfield Community Church**

**Trustees Report and Accounts**

**For Year Ended 31<sup>st</sup> December 2023**

**Registered Charity Number: 1120956**

**Larkfield Community Church**

**Headings:**

Information

Trustees Report

Independent Examiners Report

Statement of Financial Activities

**LARKFIELD COMMUNITY CHURCH TRUSTEES REPORT**  
**INFORMATION**

**STATUS:** Constituted by a Deed of Trust and is a registered charity No: 1120956

**TRUSTEES:**

Mark Hayton (Minister and Lead Elder)  
Steve Johnson (Elder)  
Roger Bedford (Elder)  
Paul Jacobs (Elder)

**REGISTERED ADDRESS:**

55, The Ferns,  
Larkfield,  
Aylesford,  
Kent,  
ME20 6NE.

**INDEPENDENT EXAMINER:**

Lisa Darby FCA  
Stewardship,  
1, Lamb's Passage,  
London,  
EC1Y 8AB.

**BANKERS:** Barclays Bank

**LARKFIELD COMMUNITY CHURCH**  
**TRUSTEES REPORT FOR THE YEAR ENDED 31 DECEMBER 2023**

**AIM**

The primary aim of Larkfield Community Church (LCC) is to provide a Church where every man, woman and child can understand the good news of Jesus Christ and grow in their service for the glory of God.

**OBJECTIVES**

The principal objects of the charity are:

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, lonely or homeless.

LCC has a longstanding relationship with the Assemblies of God (AoG) UK; a Christian organisation of over 500 Churches that pursue similar objectives in the UK and overseas. LCC works with the AoG to support other Churches where needed. During the year, 3 % of LCC's income has been given to help the objectives of the AoG, which can be done on a much larger scale than LCC could do independently. LCC is also an active member of Churches Together in Malling, a local inter-denominational group of 25 Churches.

The four Trustees of LCC are also the four Church Elders. One of them is the nominated 'Lead' Elder who has Accredited Ministerial Status with the AoG. In keeping with the constitution of the AoG, the Minister is also the Trustee Chair. The Minister of LCC is in full time secular employment and aligns with the other Trustees to serve the Church in a voluntary capacity, thus allowing all funds to be directed where needed.

The life and teaching of the Church is governed by the wider LCC Leadership Team, comprising of the four Church Elders (Trustees), three of their wives, the Treasurer/Administrator, and the Children's Leader.

The Trustees meet at least bi-monthly with the wider LCC Leadership Team, to receive reports and financial statements detailing the opportunities and risks faced, enabling them to plan or curtail activities accordingly. Day to day decisions on expenditure are decided by the Trustees. The powers of appointment or removal of a Trustee rests with the Trustees. They are selected from the LCC Leadership Team to ensure the Trustee body is homogeneous with the mission.

The Church currently employs three people on a PAYE basis, namely:

- Treasurer/Administrator. In June 2023 this person commenced a 3-year Minister in Training (MiT) Course with the AoG. Correspondingly, their hours of paid employment rose from 10 to 21 per week to help cover their additional responsibilities.

- Cleaner. This person is employed for 8 hours per week (to clean and service the church building - The Dorcas Centre).
- Children's Leader. This person is employed for 10 hours per week (within the Church and in some local Primary Schools clubs, formal mentoring, holiday activities and school assemblies).

It is the involvement of every member of LCC, whether receiving some remuneration or not, that will make the difference in the Church achieving its aims. This is done through:

- being 'salt and light' in the community, amongst the people they interact with every day;
- by praying,
- by visiting the sick and helping those in need,
- being involved in training others,
- through public teaching and worship, and
- administration.

The financial resources of LCC are mainly given by its members. Much of the work achieved happens privately and without recognition; the hours and value of that time cannot be quantified.

LCC has an operational Safeguarding Policy approved by the Thirtyone:eight Safeguarding Organisation. Training and refresher training in Safeguarding for members/staff is an ongoing constant and a standing item at each Leadership/Trustee meeting. The policy is reviewed annually by the Safeguarding Lead. One Sunday service per annum is devoted as 'Safeguarding Sunday' to further highlight this key policy.

**LARKFIELD COMMUNITY CHURCH**  
**TRUSTEES REPORT FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2023**

**ACHIEVEMENTS AND PERFORMANCE**

LCC have an excellent relationship with Brookfield Junior School and continued to meet free of charge each Sunday morning in the school hall for sung worship, prayer and bible teaching. After the decline in numbers attending 'in person' services post-Covid (approximately halved) reported in 2022, the number of attendees through 2023 have steadied and a small number of new people are attending regularly. Indeed, a highlight of the year was 5 water baptisms.

Although the Children's Leader was on maternity leave from February 2023, the children's ministry (J Team) was able to continue with volunteers and the crèche facility was also available.

Some LCC members continued to meet online mid-week for further friendship, prayer and bible teaching.

As in previous years, LCC members helped Brookfield Junior School to raise funds at their school summer fete and bonfire night events by running the refreshment stands.

For their mid-week outreach work, since 1999, LCC have leased and maintain a double classroom sized timber building from Kent County Council called, 'The Dorcas Centre' located on the Brookfield School site. A further extension of the lease has been negotiated this year until mid-2028. Mid-week activities included:

- A popular Wednesday morning 'drop-in' breakfast bible study group called Refreshment Plus.
- Foodbank. Volunteers gather, sort, pack and deliver donated food to people (individuals and families) in crisis. This ministry extends to additional welfare support on a case-by-case basis.
- 'Let's do Lunch', for senior citizens/lonely people. At least 7 LCC members regularly volunteer with this ministry alongside people from other Churches and the community. A free taxi service is provided where needed.

The Dorcas Centre was also made available for use, free of charge, to the 3 Schools on the site and to other community groups such as a Monday Child Minders coffee morning, a Tuesday elderly social group, and an Amateur Dramatics group.

LCC also partnered with and gave some funding and/or volunteers to:

- The Family Trust. Several LCC members volunteer for this Christian Charity providing prayer spaces, lunch/after school Christian clubs and mentoring in primary and secondary Schools.
- Street Pastors. Several LCC members are involved with this ministry in Maidstone.

- 'New Life' Christian Newspaper (fund 50 copies per month) containing uplifting stories for inmates of HMP Elmley.
- Compassion. Through this Christian Charity, at the last count, LCC members sponsored 28 children overseas, helping to lift them out of poverty in Jesus name.

The Trustees have complied with the duty under the Charities Acts to have due regard to the public benefit guidance published by the Charity Commission.

### **PLANS FOR THE NEW YEAR**

The key strategies for LCC remain the same, however in September 2019 the Trustees became aware of a housing scheme on land called 40 Acres, East Malling (about a mile from our current site) that included a new community building. The Trustees reached out to the developers, Wates Ltd., and held discussions with them regarding the feasibility of the community building becoming LCC's permanent home.

At the time of writing, the detailed planning proposal for the development has been approved and construction on the site is well under way. Wates' building division, Vistry Homes, have offered LCC the community building, 'shell and core' (this means LCC will need to fit out the interior in its entirety) and a good-sized carpark freehold for £1. Further negotiations are ongoing as the current suggested building lacks the space for a breakout room from the hall for the Sunday children/youth work or for a foyer and an office. If this can be overcome it is anticipated that LCC will acquire possession of the Community Building, car park and some adjoining land around December 2026.

LCC have identified a company that can undertake the internal fitting of the building for £200-350K depending on the specification. This remains an exciting opportunity for LCC and will result being able to upscale its community provision.

The LCC Leadership Team advertised their Youth Leader vacancy to all churches across the region without success. Again, at the time of writing, this appointment remains a priority and thankfully an appointment is imminent on a voluntary basis.

### **FINANCIAL REVIEW**

Finances required to fund activities are raised through regular giving and one-off donations from Church members, supplemented by the refund of income tax from HM Revenue and Customs through the Gift Aid Scheme.

Despite the reported decrease in attendance/membership since the Covid restrictions were lifted, remaining members continued to be generous and overall income was similar to previous years.

Total receipts for the year were **£51,887** (2022: £47,017) with expenditure amounting to **£50,362** (2022: £42,223) resulting in net increase **£1,525** (2022: £4,794). The funds carried forward at the year-end amounted to **£104,047** (2022: £102,521). Of these funds, **£75,802** have designated purposes (2022: £72,070).

The Trustees have reviewed the Reserves Policy and retain in the current account a minimum of £15,000, sufficient for the foreseeable needs of the Church.

### **GRANT MAKING POLICY**

Gifts to external organisations and individuals are considered by the trustees on the basis of need and fulfilment of the charitable objectives. The trustees aim to gift 10% of their annual income. They are reactive to requests after careful consideration.

### **RISK MANAGEMENT**

All major insurable risks are subject to Public and Employer's Liability Insurance. Contractual risks are reviewed before being entered into to assess that they could not significantly impact upon the church's ability to fulfil its objectives. An annual review of areas of risk is undertaken by the Trustees in conjunction with volunteers responsible for the area of activity.

### **STATEMENT OF TRUSTEES RESPONSIBILITIES**

Charity law requires the Trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the Charity and of the profit and loss of the Charity for that period. In preparing these accounts, the Trustees are required to:-

- Select suitable accounting policies and then apply them consistently.
- Make adjustments and estimates that are reasonable and prudent.
- Prepare the accounts on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the accounts comply with the Charities Acts. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Trustees confirm that the accounts comply with current statutory requirements and those of the Charity's Trust Deed.

**Approved by the Board of Trustees on:** Oct 21, 2024  
**and signed on its behalf by:**

**Mark Hayton MA**

*Living life, loving God and serving our community.*



**Independent Examiner's Report  
To the Trustees of  
Larkfield Community Church**

I report to the trustees on my examination of the accounts of Larkfield Community Church (the charity) for the year ended 31 December 2023 on pages 10 to 13 following.

**Responsibilities and basis of report**

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 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 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 respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records.

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.

Lisa Darby FCA

For and on behalf of:  
Stewardship  
1 Lamb's Passage  
London  
EC1Y 8AB

Date: Oct 22, 2024

LARKFIELD COMMUNITY CHURCH

STATEMENT OF ACCOUNTS  
FOR THE PERIOD 1ST JANUARY 2023 to  
31ST DECEMBER 2023  
PREPARED ON THE RECEIPTS AND PAYMENTS BASIS

Prepared by C.L.Dobson  
Treasurer for Accounting Year

	Notes	Unrestricted General Fund 2023 £	Designated Funds 2023 £	Total Funds 2023 £	Unrestricted General Fund 2022 £	Designated Funds 2022 £	Total Funds 2022 £
<b>Receipts</b>							
<i>Voluntary Receipts</i>							
Offerings and Donations		2,301.61	-	2,301.61	3,317.19	-	3,317.19
Gift Aid Donations		31,966.46	-	31,966.46	31,075.35	-	31,075.35
Tax Refunds under Gift Aid		8,186.18	-	8,186.18	7,638.15	-	7,638.15
<b>Total Voluntary Receipts</b>		<b>42,454.25</b>	<b>-</b>	<b>42,454.25</b>	<b>42,030.69</b>	<b>-</b>	<b>42,030.69</b>
<b>Other Receipts</b>							
Interest received		-	898.51	898.51	-	83.06	83.06
Foodbank Donations			6,920.98	6,920.98	-	660.00	660.00
Other		1,612.96	-	1,612.96	4,242.82	-	4,242.82
<b>Total Receipts</b>		<b>44,067.21</b>	<b>7,819.49</b>	<b>51,886.70</b>	<b>46,273.51</b>	<b>743.06</b>	<b>47,016.57</b>
<b>Payments</b>							
Payments in furtherance of Church's objectives							
Direct Costs		43,953.94	4,087.59	48,041.53	37,437.50	545.18	37,982.68
Grants to Individuals					-	-	-
Grants to Institutions		2,320.00		2,320.00	4,240.21	-	4,240.21
<b>Total Payments</b>		<b>46,273.94</b>	<b>4,087.59</b>	<b>50,361.53</b>	<b>41,677.71</b>	<b>545.18</b>	<b>42,222.89</b>
Net Receipts / (Payments) before Transfers		<b>(2,206.73)</b>	<b>3,731.90</b>	<b>1,525.17</b>	<b>4,595.80</b>	<b>197.88</b>	<b>4,793.68</b>
Cash funds as at last year end		30,451.82	72,069.67	102,521.49	25,856.02	71,871.79	97,727.81
Transfers in Funds							-
Cash funds as at this year end		<b>£ 28,245.09</b>	<b>£ 75,801.57</b>	<b>£ 104,046.66</b>	<b>£ 30,451.82</b>	<b>£ 72,069.67</b>	<b>£ 102,521.49</b>

**STATEMENT OF ASSETS AND LIABILITIES**  
**AS AT 31st DECEMBER 2023**

	Insurance Value 2023 £	Insurance Value 2022 £
<b>1. FIXED ASSETS</b>		
The values of the assets owned or leased are:		
Leasehold Building	151,427.00	140,210.00
Moveable Contents	30,125.00	30,125.00
Total	<u>£181,552.00</u>	<u>£170,335.00</u>

The property and contents are part of the charity's general funds.  
The Dorcas Centre lease has been renewed in June 2023 for another 5 years.

	2023 £	2022 £
<b>2. BANK AND CASH BALANCES</b>		
Held at Bank	31,780.85	31,154.19
Funds On Deposit	52,102.01	51,530.46
Deposit Account	20,163.80	19,836.84
	<u>£104,046.66</u>	<u>£102,521.49</u>

The analysis of the bank and cash balances between funds is shown on the face of the receipts and payments account.

**3. OTHER ASSETS AND LIABILITIES**

Assets

AOG Conference 2024 paid in advance	2,850.84	2,333.59
Gift Aid recovery not yet received	4,053.69	4,243.89
	<u>£ 6,904.53</u>	<u>£ 6,577.48</u>

Liabilities

HMRC	110.47	
Independent Examination Fee	800.00	780.00
	<u>£910.47</u>	<u>£780.00</u>

There is a rolling amount of non-perishable/dried food stock retained at the Dorcas Centre which varies according to demand.

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

M. Hayton  
M.Hayton (Oct 21, 2024 18:28 GMT+1)

Mark Hayton (Trustee)

Oct 21, 2024

Date:

**NOTES TO THE ACCOUNTS**  
**FOR THE PERIOD 1st JANUARY 2023 TO 31st DECEMBER 2023**

**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.

**2. Direct Costs**

	2023	2023	2022	2022
	£	£	£	£
Property Rent/Lease	2,633.30		2,635.00	
Gas/Electricity	1,035.62		507.93	
Insurance / Licences	1,672.04		1,552.42	
Subscriptions	1,694.85		1,570.85	
Mission and Ministry	1,706.13		2,566.37	
Conference and Courses	4,780.11		4,004.69	
Church Activities	566.57		-	
Equipment / Furnishing	200.00		2,562.84	
Administration	16,131.35		10,159.28	
Youth Work	-		-	
Childrens work	6,342.38		6,500.26	
Maintenance (Dorcas)	7,191.59		5,377.86	
Foodbank (Designated Fund)	4,087.59		545.18	
Other Costs			-	
	<u>£48,041.53</u>	<b>£48,041.53</b>	<u></u>	<b>£37,982.68</b>

**3. Grants Paid**

Individuals		-
Institutions	2,320.00	4,240.21
<b>Total</b>	<b><u>£50,361.53</u></b>	<b><u>£42,222.89</u></b>

#### 4. Employees

During 2023, The Church employed three part time members of staff.

- Children's Pastor
- Treasurer/Administrator/Minister In Training since June
- Caretaker

#### 5. Payments to Trustees

No payments were made to trustees or related parties during 2023, other than the direct reimbursement of expenses incurred with no profit element.

#### 6. Movement of Funds

	Balance at 31 Dec 2022 £	Receipts £	Payments £	Transfers £	Balance at 31 Dec 2023 £
General funds	30,451.82	44,067.21	(46,273.94)		28,245.09
Designated funds					
Vision Fund	71,367.30	898.51			72,265.81
Foodbank Fund	702.37	6,920.98	(4,087.59)		3,535.76
	<u>72,069.67</u>	<u>7,819.49</u>	<u>(4,087.59)</u>		<u>75,801.57</u>
Total funds	<u>102,521.49</u>	<u>51,886.70</u>	<u>(50,361.53)</u>		<u>104,046.66</u>