

STAPLEHURST FREE CHURCH

England & Wales · Charity number 1127205

Details

Status Registered

Legal form Charitable company

Company number [06725987](#)

Registered 2008-12-16

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

Contact

Address Staplehurst Free Church
Station Road
Staplehurst
Tonbridge
TN12 0QQ

Phone 01580893993

Email churchadmin@staplehurstfreechurch.org.uk

Website www.staplehurstfreechurch.org.uk

Activities

Objects: A) TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS APPEARING IN THE SCHEDULE HERETO IN STAPLEHURST KENT AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT AND 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;(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 STAPLEHURST KENT AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT.

Activities: We are an independent evangelical community church, providing the opportunity for all to worship God, and to serve some of the many and diverse needs of the community of Staplehurst and also be involved in the wider mission of the church overseas. We strive to monitor the needs of the community matching them to our resources, identifying opportunities for offering God's love to those in need.

Classification

- **How:** Provides Services, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Religious Activities, Arts/culture/heritage/science, Amateur Sport, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- **Area of benefit:** LOCAL
- Kent
- Medway

Finances

Period end	Income	Expenditure	Assets	Employees
2024-10-31	£136,826	£170,434	-	-
2023-10-31	£91,817	£60,472	-	-
2022-10-31	£97,803	£93,823	-	-
2021-10-31	£88,258	£78,683	-	-
2020-10-31	£81,007	£82,720	-	-

Trustees

Name	Role	Appointed
Roy Laming	Chair	2019-10-10
Graham William Smith		2019-03-20
Kathryn Minett		2019-03-20
ROBERT FREDERICK HOWSE		
TERENCE ROBERT HAWGOOD		

STAPLEHURST FREE CHURCH

England & Wales - Charity number 1127205

Accounts

Staplehurst Free Church
Reports and Financial Statements
For the year ended 31 October 2024

Company number: 06725987
Charity number: 1127205

REFERENCE AND ADMINISTRATION INFORMATION

Trustees

T Hawgood
R Howse
R Laming
Mrs K Minett
G. Smith

Address of the principal office of the charity

Staplehurst Free Church
Station Road
Staplehurst
Kent
TN12 0QQ

Independent Examiner

Mr L.C. Seal FCCA FAIA
Blain Pritchard
74 College Road
Maidstone
Kent
ME15 6SL

Treasurer

Mrs Carol Skov

Bankers

National Westminster Bank plc
Maidstone Branch
3 High Street
Maidstone
Kent
ME14 1XU

TRUSTEES REPORT

The trustees are pleased to present their report together with the financial statements for the year ended 31 October 2024. The financial statements comply with current statutory requirements, the Companies Act 2006 and the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP) effective from January 2015.

CHARITABLE OBJECTIVES

Our Memorandum and Articles of Association state the following objective:

To advance the Christian Faith in accordance with the Statement of Beliefs and in Staplehurst, Kent and in such other parts of the United Kingdom or the World as the Trustees may from time to time think fit and to fulfil such other purposes which are exclusively charitable according to the law of England and Wales and are connected to the charitable work of the Charity.

Relieving sickness, hardship and promoting and preserving good health by the provision of funds, goods and services of any kind, including the provision of counselling and support in Staplehurst, Kent and other such parts of the United Kingdom or the World as the Trustees from time to time may think fit.

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:

In 2024 we celebrated 55 years as a community church for Staplehurst.

Our social, health and wellbeing activities have continued to expand alongside our usual faith-based services and meetings. The building continues to be in use every day of the week, with multiple sessions each day, as follows: -

- Mondays – Debt Advice Centre, Men's Walking Group, SFC Choir
- Tuesdays – Friends Together, Warm Hub, Community Fridge, Home Groups (off site)
- Wednesdays – Prayer Meeting, Community Fridge, Home Groups (on site), AA Meeting
- Thursdays – FreeBees, Community Fridge, Mixed Badminton
- Fridays – Pastoral Care Meeting, Interest Group, Ladies Badminton, Youth24, Worship Group Rehearsals
- Saturdays – Community Fridge, Family Fun, and ad hoc Social Events
- Sundays – Church Services, Sharing Lunches and Social Events (occasional)

Key developments in the year have been as follows: In person attendance at Church services continued to increase with 110 regular attendees and several new families attending. Online broadcasting has also been maintained with over 2000 views in the year. We also celebrated 8 baptisms in the year. The Community Fridge has seen almost 6,000 visits in 2024 a 26% increase driven by the continued cost-of-living crisis. This initiative is part of the Shepherd's Pantry portfolio a food-insecurity community support programme which started during the Covid pandemic to reclaim food from retailers and suppliers that would otherwise go to waste or is surplus to their requirements. This is then made available to the public, particularly those in financial hardship at no cost. The Fridge is open at varying times over 4 days a week with over 20 volunteers in the team collecting food, undertaking stock control and welcoming and informally supporting visitors. Other building users are invited to make use of the Community Fridge on other days.

Our busiest month of the year was August which we believe is related to the school holidays. The Winter Welcome Space became the Warm Welcome Hub opening up our premises to local people and to provided warmth, company and refreshments. During the coldest months free hot soup and rolls were also provided. Up to 40 people are served each week. The FreeBees support sessions

for new parents continue to be popular. Two age-appropriate groups operate on Thursday mornings and afternoons with a waiting list in place for the morning session. Places are freed up as parents return to work or children start attending nursery, so over time we are able to provide support to many families who benefit from the help and encouragement given by the sessions hosts and other parents with shared experiences. At any onetime we have had up to 66 children registered with us. In the autumn we concluded our training programme the 'Emmaus Project' helping us plan and deliver a coordinated programme of community engagement events. In the last year we have held a free barn dance, a free quiz night, a Santas Grotto, a summer music event and an Anniversary celebration. Further events are planned for the coming year. Also, in the Autumn we launched Youth24, an interactive fun evening for young people of secondary school age. Sessions run on the second and fourth Fridays during term time. Following his successful first year with us our Church Leader, Peter Brook has increased his hours and will now work four days per week in the coming year. In late June we had solar panels and back up batteries fitted thanks to a generous grant from Maidstone Borough Council. This has helped reduce our electricity bills and reduced our carbon emissions and expect the system to start generating passive income in the summer months

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is a company limited by guarantee, with a Memorandum and Articles of Association as its governing document. It was incorporated on 16th October 2008. Previously Staplehurst Free Church, which began in the home of one of the founder members in 1969, was an unincorporated charity governed by a Trust Deed.

The Constitution of Staplehurst Free Church sets out the rules on how the organisation will operate on a day-to-day basis. This document sets out the purpose, statement of faith, vision, mission and goals. It also contains provisions regarding membership, the governance of the church through the leadership team and their appointment and responsibilities, the option to appoint a remunerated pastor, the conduct of church meetings and reference to the role of trustees. In the event of a conflict between the constitution and the Memorandum and Articles of Association, then the Memorandum and Articles of Association have preference.

The Leadership Team take principal responsibility for the day to day running of the church and overseeing its numerous volunteer led activities. Succession planning for the Leadership Team had been a priority for the previous year. Several of those previously acting had been doing so for many years and wished to transition out of leadership but in a managed way that did not leave the church leader-less. Since significant difficulties were previously experienced after recruiting someone completely unknown to the Church, a strategy was adopted to openly approach a cohort of people who have some previous knowledge or involvement in Church life. Since our financial situation would likely only enable any new church leader to be appointed on a part-time basis, this approach also provided scope for those with different skills and other sources of income to express interest; there would be flexibility to scope a role rather than it be prescribed and potentially exclude good candidates. Various expressions of interest were received and after a selection and consultation process, Peter Brook, a long-standing Christian who had joined the Church within the last two years, was nominated to the membership to be the new remunerated church leader and he commenced this role on the 1st December 2023. Previous members of the Leadership Team, Clive Jones and Bob Howse, stood down from leadership at the same time. The Leadership team therefore continues to be made up of members with significant historic involvement in and experience of Christian and Church life and comprises:

- Peter Brook (Church leader)• Terence Hawgood (Senior Elder)• Mary Howse (Assistant Leader)• Kate Henry (Assistant Leader)

Additionally, the members of the Charity may by ordinary resolution appoint a person who is willing

to act as a Trustee either to fill a vacancy or as an additional Trustee at a General Meeting in accordance with the Articles of Association. Trustees are also reappointed, if desired, on a rotational basis in the order in which they were appointed as also defined in the Articles. As at the date of this report the following are the charity's trustees and directors for the purposes of the Companies Act: -

- Bob Howse• Terence Hawgood• Roy Laming• Graham Smith• Kathryn Minett

The Leadership Team and the Trustees ensure the various policies of the church are reviewed annually to ensure it uses best practice across all activities. Policies in place include but are not limited to the Equal Opportunities Policy and Ethos Statement, Safeguarding Policy for Children and Vulnerable Adults, Pastoral Care Policy, Acceptable Behaviour Policy, Mission Funding Policy, Health & Safety Policy including the Food Hygiene Policy, Premises Security Policy and the Fire Safety Policy. A new a Members and Volunteers Handbook was also completed this year.

FINANCIAL REVIEW

Our financial position remains robust. Around 60% of income comes from the regular monthly giving, mostly by standing order, from our generous members and regular attendees. The remaining income is made up from other grants, one-off donations towards the work of the church, donations for participation in church activity group sessions, the gift aid rebate and other ad-hoc income. We also had a one-time grant from Maidstone Borough Council of £45,000 for a solar panel system which will contribute greatly to our financial sustainability in the long term.

Our expenditure for the year was in line with expectations and the bank balance remains healthy with sufficient reserves to meet short term needs if income significantly dropped. We anticipate being able to increase the pastor's working hours to four days per week in the coming year.

One of the cornerstone activities of the Church is providing financial support for a variety of third-party charitable organisations and we are pleased to be able to report we have sustained this activity through the continuous generous donations of our members and regular attendees.

FUNDS IN DEFICIT

None

INVESTMENTS POLICY

None

RESERVES POLICY

Of the cash in hand at the bank at year end, £15,000 of this is ringfenced as reserves which covers 3 months of fixed expenditure which the trustees consider to be adequate.

RESPONSIBILITIES OF TRUSTEES UNDER CHARITY LAW

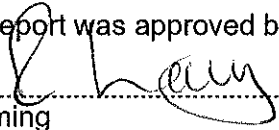
Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity at the year end and of its income and expenditure during the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently; make judgments and estimates that are reasonable and prudent; state whether applicable accounting standards and statements of recommended practice have been followed; subject to any material departures disclosed and explained in the financial statements; and prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are required to keep proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signature

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


.....
R Laming

Date..... 28/08/25.....

Independent Examiner's Report to the Trustees of Staplehurst Free Church

I report on the financial statements of Staplehurst Free Church for the year ended 31 October 2024, which are set out on pages 8 to 12.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements 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(b) of the 2011 Act.

This report, including my statement, has been prepared for and only for the charity's trustees as a body. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body for my examination work, for this report, or for the statements I have made.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the financial statements 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, which is complete, no matters have come to my attention which give me reasonable cause to believe that in any material respect:

- accounting records were not kept in respect of Staplehurst Free Church in accordance with section 386 of the 2006 Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principals 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, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Signed: 

Mr L. C. Seal FCCA FAIA
Blain Pritchard, Chartered Certified Accountants
74 College Road, Maidstone, Kent ME15 6SL
Date:

Staplehurst Free Church

Statement of financial activities

for the year ended 31 October
2024

	Note	General Fund £	Missionary Fund £	Building Fund £	Total 2024 £	Total 2023 £
Income	1.2					
Donations and Legacies		131,407	724	2,810	134,941	162,292
Charitable activities		0	0	0	0	820
Investments		829	0	0	829	430
Other		1,055	0	0	1,055	0
Total income		<u>133,292</u>	<u>724</u>	<u>2,810</u>	<u>136,826</u>	<u>163,543</u>
Expenditure						
Charitable activities		152,156	15,712	0	167,868	105,676
Governance costs	2	2,566	0	0	2,566	3,310
Total expenditure		<u>154,722</u>	<u>15,712</u>	<u>0</u>	<u>170,434</u>	<u>108,986</u>
Net income/(expenditure) before transfers		-21,430	-14,988	2,810	-33,607	54,556
Transfers between funds		-17,921	17,921	0	0	0
Net income/(expenditure) after transfers		-39,350	2,933	2,810	-33,607	54,556
Balance brought forward at 1 November		44,287	211	885,105	929,603	875,047
Balance carried forward at 31 October		<u>4,937</u>	<u>3,144</u>	<u>887,915</u>	<u>895,996</u>	<u>929,603</u>

Staplehurst Free Church

Balance sheet at 31 October 2024

	Note	General Fund £	Missionary Fund £	Building Fund £	Total 2024 £	Total 2023 £
Fixed assets						
Building cost		-	-	1,260,400	1,260,400	1,260,400
Depreciation for the year				-25,208	-25,208	-25,208
Accumulated depreciation				-278,027	-278,027	-252,819
				-----	-----	-----
Net building value				957,165	957,165	982,373
Current assets						
Cash at bank and in hand		5,018	3,144	23,409	31,570	45,436
Debtors						
Gift Aid recoverable		6,604	-	-	6,604	6,604
Liabilities: amounts falling due within one year						
Accruals		6,685	-	-	6,685	1,217
Holiday pay accruals		0			0	0
Loans	3	-	-	0	0	0
Mortgage	4	-	-	5,467	5,467	5,467
		-----	-----	-----	-----	-----
Net current assets/(liabilities)		4,937	3,144	17,942	26,023	45,356
Long-term Liabilities						
Mortgage				87,192	87,192	98,127
		-----	-----	-----	-----	-----
Net assets		4,937	3,144	887,915	895,996	929,602
Funds:						
General Fund		4,937			4,937	44,287
Missionary Fund			3,144		3,144	211
Youth Fund						0
Building Fund				887,915	887,915	885,105
House party Fund						0
		-----	-----	-----	-----	-----
Total funds		4,937	3,144	887,915	895,996	929,603

The Trustees consider that the charity is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("The Act") and members have not required the charity to obtain an audit for the year in question in accordance with section 476 of the Act. The Trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the charity as at 31 October 2024 and of its deficit for the year then ended in accordance with the requirements of section 396 of the Act and which otherwise comply with the requirements of the Companies Act 2006 relating to the financial statements so far as applicable to the charity.

Approved by the Managing Trustees on and signed on their behalf by

.....
Roy Laming

Date

28/08/25

Staplehurst Free Church

Notes to the financial statements for the year ended 31 October 2024

1 Accounting policies

1.1 Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards and the Companies Act 2006. In preparing the financial statements the trust follows best practice as laid down in the Statement of Recommended Practice "Accounting and Reporting by Charities", issued by the Charity Commission effective from January 2015.

1.2 Income

Donations and interest received are accounted for in the year in which the trust is entitled to receive them.

1.3 Expenditure

All expenditure is accounted for on an accruals basis and, in accordance with the requirement of the SORP, and has been classified under headings that aggregate all costs related to that category.

In accordance with the requirements of the Statement of Recommended Practice "Accounting and Reporting by Charities" all expenditure has been classified under standard headings – [the charity has taken advantage of concessions provided by SORP and prepared headings to suit the charity as opposed to by activity categories which would apply to larger charities subjected to an audit].

Depreciation on the building is depreciated on a straight-line basis over 50 years.

1.4 Funds

The general fund is available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes. Details of designated funds are as follows:

- Missionary fund – used for the support of missionaries overseas and in the UK and charities/mission organisations as approved by the Leadership Team.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor. Details of restricted funds are as follows:

- Building fund – specifically for the repayment of the loans taken out to complete the construction of the church building.

2 Donations

During the year the total aggregated donations made by the charity by the trustees was £14,235. There were no conditions attached to the donations (2023: £10,320).

3 Loans

Loans totalling £311,000 have been made by Church members since March 2012. Over the past year £53,333 has been repaid from a donation. The balance of £53,333 has been repaid within 2 years as requested by the lender.

4 Mortgage

A loan of £150,000 was completed on 3 April 2012 from the Childs Charitable Trust at the rate of 5.5% (variable) repayable over 25 years payable by monthly instalments of capital and interest of £876.89 the first payment having been made on 1 June 2012. The loan is secured on the land and building at Station Road, Staplehurst.

5 Analysis of staff costs, trustee remuneration and expenses

	2024 £	2023 £
Salaries and wages	32,506.99	11,035.55
Social security costs	877.98	139.14
Pension costs	1,834.20	348.48

No employees had employee benefits in excess of £60,000 (2023: £nil). The administrator role continued to be filled on a part time basis throughout the whole year.

The charity trustees were not paid or received any other benefits in the year for undertaking this voluntary role (2023: £nil). Any expenses incurred were reimbursed in the same way as with other church members. No charity trustee received payment for professional or other services supplied to the charity (2023: £nil).

6. Related Party Transactions

There have been no related party transactions in the year (2023: £nil).

STAPLEHURST FREE CHURCH

England & Wales - Charity number 1127205

Accounts

Staplehurst Free Church
Reports and Financial Statements
For the year ended 31 October 2023

Company number: 06725987
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STRUCTURE, MANAGEMENT AND GOVERNANCE

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The Constitution of Staplehurst Free Church sets out the rules on how the organisation will operate on a day-to-day basis. This document sets out the purpose, statement of faith, vision, mission and goals. It also contains provisions regarding membership, the governance of the church through the leadership team (comprising elders and deacons) and their appointment and responsibilities, the option to appoint a remunerated pastor, the conduct of church meetings and reference to the role of trustees. In the event of a conflict between the constitution and the Memorandum and Articles of Association, then the Memorandum and Articles of Association have preference.

The Leadership Team takes principal responsibility for the day to day running of the church and overseeing its numerous volunteer led activities. This team is made up of members with significant historic involvement in and experience of Church life and comprises:

- Terence Hawgood (Senior Elder)
- Clive Jones (Elder)
- Mary Howse (Assistant Leader)
- Kate Henry (Assistant Leader)
- Bob Howse (Deacon)

Succession planning for the Leadership Team has been a priority for the year. Several of those currently acting have been doing so for many years and wish to transition out of leadership but in a managed way that does not leave the church leader-less. Since significant difficulties were previously experienced after recruiting someone completely unknown to the Church, a strategy was adopted to openly approach a cohort of people who have some previous knowledge or involvement in Church life. Since our financial situation would likely only enable any new church leader to be appointed on a part-time basis, this approach also provided scope for those with different skills and other sources of income to express interest; there would be flexibility to scope a role rather than it be prescribed and potentially exclude good candidates. Various expressions of interest were received and after a selection and consultation process, Peter Brook, a long-standing Christian who had joined the Church within the last year, was nominated to the membership to be the new remunerated church leader. His formal appointment is planned for early in the next financial year.

The members of the Charity may by ordinary resolution appoint a person who is willing to act as a Trustee either to fill a vacancy or as an additional Trustee at a General Meeting in accordance with the Articles of Association. Trustees are also reappointed, if desired, on a rotational basis in the order in which they were appointed as also defined in the Articles. As at the date of this report the following are the charity's trustees and directors for the purposes of the Companies Act: -

- Bob Howse
- Terence Hawgood

- Roy Laming
- Graham Smith
- Kathryn Minett

The Leadership Team and the Trustees ensure the various policies of the church are reviewed annually to ensure it uses best practice across all activities. Policies in place include but are not limited to the Equal Opportunities Policy and Ethos Statement, Safeguarding Policy for Children and Vulnerable Adults, Pastoral Care Policy, Acceptable Behaviour Policy, Mission Funding Policy, Health & Safety Policy including the Food Hygiene Policy, Premises Security Policy and the Fire Safety Policy. A new a Members and Volunteers Handbook was also completed this year.

CHARITABLE OBJECTIVES & ACTIVITIES

The objects and goals of Staplehurst Free Church are set out in the Memorandum of Association and expanded in the Constitution, these being a vision being for a Spirit-filled church released into corporate praise and worship and to be an effective witness to the community, to serve some of the many and diverse needs of the community of Staplehurst and to be involved in the wider mission of the church overseas. The mission statement is summed up in the key statement– “Enabling everyone to know Jesus and grow in a personal relationship with Him”. We strive to monitor the needs of the community matching them to our resources and identifying opportunities for offering God’s love to those in need.

PUBLIC BENEFIT

All Trustees give their time voluntarily and receive no benefit from the charity. The trustees have complied with the duty in section 17 of the Charities Act 2011 to have due regard to Public Benefit guidance published by the Charities Commission.

Our social, health and wellbeing activities have continued to flourish and expand alongside our well-established faith-based programmes. The Church building continues to be in use every day of the week, with sessions on most mornings, afternoons and evenings, which benefit church members, regular attendees and the wider community as follows:

- Mondays – Debt Advice Centre, Men’s Walking Group, SFC Choir
- Tuesdays – Friends Together, Warm Spaces, Community Fridge, Home Groups (off site)
- Wednesdays – Prayer Meeting, Community Fridge, Home Groups (off site)
- Thursdays – FreeBees, Community Fridge, Mixed Badminton
- Fridays – Interest Group, Ladies Badminton, Worship Group Rehearsals
- Saturdays – Community Fridge, Leadership Meetings, Social Events
- Sundays – Church Services, Sharing Lunches and Social Events (occasional)

Key developments in the year have been as follows:

- The pilot ‘Emmaus Project’ was started in partnership with Share Jesus International. This new initiative aims to improve and increase community engagement levels using sequenced outreach events. It has been very motivational and metrics have shown increased attendance at many of the Church activities. This more structured thinking in the way events are planned and organised is now being embedded into the Church events programme.
- With increased financial hardship being experienced by many people nationally, partly as a result of the energy crisis, we have seen a significant increase in usage of our Community Fridge Project which provides food at no cost. Fortunately this demand has been mirrored by generous finance and food donations by local people and businesses. We have also had a growing volunteer team, many of whom collect food from local supermarkets that

would otherwise go to waste or else are attendants of the Fridge and guide and support those coming in to use the service.

- Themed events including the Coronation of the new King and a multi-day 'Walk Through the Bible' educational event was organised and very well attended and received.
- A community quiz night and barn dance were very well attended and will be repeated in 2024.
- The Winter Warm Room project at the Church was very successful and received very high levels of attendance compared to other venues hosting the project. It was observed that, not only was this helpful for people on low incomes struggling to heat their homes, but it provided an opportunity for those living alone to meet and socialise with other people. As a result, the project continued for the whole year as a community benefit activity tackling social isolation. It operates on a Tuesday afternoon alongside the Community Fridge so impact of both is multiplied.
- Increase in attendance of Church activities by families, with the numbers who could potentially attend Kids Church, for example, rising from less than double figures to 23 children.
- A grant application for the installation of a solar panel system on the Church roof was successful. This will significantly reduce future running costs especially as the building is all electric. Installation is expected in Spring 2024.

One of the cornerstone activities of the Church is providing financial support for a variety of third-party charitable organisations and we are pleased to be able to report we have sustained this activity through the continuous generous donations of our members and regular attendees. These financial gifts are channelled through our Missionary Fund – for details see the Note 2 under the heading "Projects" in the Notes to the financial statements. Speaking opportunities were also provided to representatives of some of these organisations which stimulated additional donations. In addition, the Church once again supported and acted as a "dropping off point" for shoeboxes filled with toys as part of Samaritan Purse's Operation Christmas Child Appeal. Rent-free office space and funding support was also provided to Staplehurst's Debt Advice Centre.

FUTURE PLANS

The Church continues to be very active, sustainable and vibrant with a full-year of activities, events and services already planned. These include:

- Appointment of a new Church leader
- Consideration of additional new leaders
- Continuing delivery of the Emmaus Project and expanding our events programme.
- Developing a strategy to better support children and families in the local community and increase their usage of the Church premises and activities.
- Continuing to maximise use of the church premises for our own activities and for the benefit of the wider community through events.
- Installing a solar panel system
- Continuing to service the mortgage debt

FINANCIAL REVIEW

Cash at hand in the bank account at 31st October 2023 was £45,285.74. An amount within this of £10,000 is ringfenced as reserves which covers 6 months of fixed expenditure which the trustees consider to be adequate. Some is also restricted for spending on specific projects for which the money was donated. The remainder is available for projects and activities as needed;

The Building Project

All income to the building fund was prioritised towards the monthly mortgage payments and

repayment of interest free loans resulting from the complete redevelopment of the Church site culminating with the opening of the new building in December 2012. The target was to repay all interest free loans by the end of October 2024 but a generous donation received enabled this to happen in October 2023. (See Notes 3 and 4 of the Notes to the financial statements).

Trustees' responsibilities

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity at the year end and of its income and expenditure during the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed
- subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the
- charity will continue in business.

The trustees are required to keep proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the managing trustees and signed on their behalf by

.....
R Laming

Date..... 05/07/24

Independent Examiner's Report to the Trustees of Staplehurst Free Church

I report on the financial statements of Staplehurst Free Church for the year ended 31 October 2023, which are set out on pages 8 to 14.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements 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(b) of the 2011 Act.

This report, including my statement, has been prepared for and only for the charity's trustees as a body. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body for my examination work, for this report, or for the statements I have made.

Basis of independent examiner's report

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

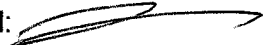
Independent examiner's statement

In connection with my examination, which is complete, no matters have come to my attention which give me reasonable cause to believe that in any material respect:

- accounting records were not kept in respect of Staplehurst Free Church in accordance with section 386 of the 2006 Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principals 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, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Signed:



Mr L. C. Seal FCCA FAIA
Blain Pritchard, Chartered Certified Accountants
74 College Road, Maidstone, Kent ME15 6SL

Date: 12/7/2024

Staplehurst Free Church

Statement of financial activities

for the year ended 31 October
2023

	Note	General Fund £	Missionary Fund £	Building Fund £	Total 2023 £	Total 2022 £
Income	1.2					
Donations		64,293	1,375	69,638	135,306	67,956
Sundry income		15,582	244	97	15,923	16,844
Bank interest		58	0	372	430	33
Inland Revenue		11,884	0	0	11,884	12,971
Total income		91,817	1,619	70,107	163,543	97,804
Expenditure						
Events		1,332	0	0	1,332	462
Projects	2	2,240	17,985	0	20,225	11,171
Sundry expenses		38,299	0	0	38,299	35,584
Professional and legal fees		7,358	0	5,322	12,679	11,226
Salaries and wages	5	11,036	0	0	11,036	10,096
Inland Revenue	5	207	0	0	207	76
Depreciation	1.3	0	0	25,208	25,208	25,208
Total expenditure		60,472	17,985	30,530	108,986	93,823
Net income/(expenditure) before transfers		31,346	-16,367	39,577	54,556	3,981
Transfers between funds		-16,529	16,454	75	0	0
Net income/(expenditure) after transfers		14,817	87	39,652	54,556	3,981
Balance brought forward at 1 November		29,470	124	845,453	875,047	871,066
Balance carried forward at 31 October		44,287	211	885,105	929,603	875,047

Staplehurst Free Church

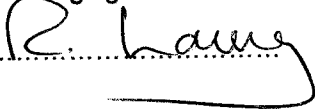
Balance sheet at 31 October 2023

	Note	General Fund £	Missionary Fund £	Building Fund £	Total 2023 £	Total 2022 £
Fixed assets						
Building cost		-	-	1,260,400	1,260,400	1,260,400
Depreciation for the year				-25,208	-25,208	-25,208
Accumulated depreciation				-252,819	-252,819	-227,611
Net building value				982,373	982,373	1,007,581
Current assets						
Cash at bank and in hand		38,897	211	6,327	45,436	22,997
Debtors						
Gift Aid recoverable		6,604	-	-	6,604	7,749
Liabilities: amounts falling due within one year						
Accruals		1,217	-	-	1,217	1,152
Holiday pay accruals		0			0	0
Loans	3	-	-	0	0	53,333
Mortgage	4	-	-	5,467	5,467	4,948
Net current assets/(liabilities)		44,287	211	860	45,356	-28,687
Long-term Liabilities						
Mortgage				98,127	98,127	103,847
Net assets		44,287	211	885,106	929,602	875,047
Funds:						
General Fund		44,287			44,287	29,470
Missionary Fund			211		211	124
Youth Fund						0
Building Fund				885,106	885,105	845,453
House party Fund						0
Total funds		44,287	211	885,106	929,603	875,047

The Trustees consider that the charity is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("The Act") and members have not required the charity to obtain an audit for the year in question in accordance with section 476 of the Act. The Trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the charity as at 31 October 2023 and of its surplus for the year then ended in accordance with the requirements of section 396 of the Act and which otherwise comply with the requirements of the Companies Act 2006 relating to the financial statements so far as applicable to the charity.

Approved by the Managing Trustees on and signed on their behalf by

.....
Roy Laming



Date 07/07/24

Staplehurst Free Church

Notes to the financial statements for the year ended 31 October 2023

1 Accounting policies

1.1 Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards and the Companies Act 2006. In preparing the financial statements the trust follows best practice as laid down in the Statement of Recommended Practice "Accounting and Reporting by Charities", issued by the Charity Commission effective from January 2015.

1.2 Income

Donations and interest received are accounted for in the year in which the trust is entitled to receive them.

1.3 Expenditure

All expenditure is accounted for on an accruals basis and, in accordance with the requirement of the SORP, and has been classified under headings that aggregate all costs related to that category.

In accordance with the requirements of the Statement of Recommended Practice "Accounting and Reporting by Charities" all expenditure has been classified under standard headings – [the charity has taken advantage of concessions provided by SORP and prepared headings to suit the charity as opposed to by activity categories which would apply to larger charities subjected to an audit].

Depreciation on the building is depreciated on a straight-line basis over 50 years.

1.4 Funds

The general fund is available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes. Details of designated funds are as follows:

- Missionary fund – used for the support of missionaries overseas and in the UK and charities/mission organisations as approved by the Leadership Team.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor. Details of restricted funds are as follows:

- Building fund – specifically for the repayment of the loans taken out to complete the construction of the church building.

2 Projects

	Total 2023 £	Total 2022 £
Barnabus Fund	200	200
Community Centre for Debt Advice - Staplehurst	300	300
Compassion UK	100	100
Emmanuel Press UK	0	0
Falconer Trust	1,800	609
Family Trust	1,800	1,300
Gideons/Good News for Everyone	500	0
Hope Lebedyn	1,775	250
Maidstone Street Pastors	500	0
Open Doors	432	632
Orphahids UK	2,800	1,850
Project Ecuador	288	0
Release International	0	0
Samaritan's Purse	200	500
SASRA	0	200
Share Jesus International	1,100	500
Smethurst Ministries	875	2,400
Tearfund	1,780	1,130
Torch Trust	600	600
Walk Through the Bible	75	138
Others	<u>3,500</u>	<u>600</u>
	<u>20225</u>	<u>11171</u>

3 Loans

Loans totalling £311,000 have been made by Church members since March 2012. Over the past year £53,333 has been repaid from a donation. The balance of £53,333 has been repaid within 2 years as requested by the lender.

4 Mortgage

A loan of £150,000 was completed on 3 April 2012 from the Childs Charitable Trust at the rate of 5.5% (variable) repayable over 25 years payable by monthly instalments of capital and interest of £876.89 the first payment having been made on 1 June 2012. The loan is secured on the land and building at Station Road, Staplehurst.

5 Analysis of staff costs, trustee remuneration and expenses

	2023 £	2022 £
Salaries and wages	11,035.55	10,095.74
Social security costs	207.00	75.90
Pension costs	929.33	856.64

No employees had employee benefits in excess of £60,000 (2022: £nil). The administrator role continued to be filled on a part time basis throughout the whole year.

The charity trustees were not paid or received any other benefits in the year for undertaking this voluntary role (2022: £nil). Any expenses incurred were reimbursed in the same way as with other church members. No charity trustee received payment for professional or other services supplied to the charity (2022: £nil).

6. Related Party Transactions

There have been no related party transactions in the year (2022: £nil).

STAPLEHURST FREE CHURCH

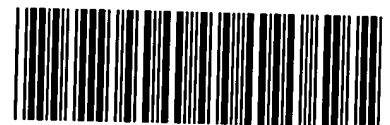
England & Wales - Charity number 1127205

Accounts

Staplehurst Free Church
Reports and Financial Statements
For the year ended 31 October 2022

Company number: 06725987
Charity number: 1127205

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COMPANIES HOUSE

REFERENCE AND ADMINISTRATION INFORMATION

Trustees

T Hawgood
R Howse
R Laming
Mrs K Minett
G. Smith

Address of the principal office of the charity

Staplehurst Free Church
Station Road
Staplehurst
Kent
TN12 0QQ

Independent Examiner

Mr L.C. Seal FCCA FAIA
Blain Pritchard
74 College Road
Maidstone
Kent
ME15 6SL

Treasurer

Mr Roger Bashford

Bankers

National Westminster Bank plc
Maidstone Branch
3 High Street
Maidstone
Kent
ME14 1XU

TRUSTEES REPORT

The trustees are pleased to present their report together with the financial statements for the year ended 31 October 2022. The financial statements comply with current statutory requirements, the Companies Act 2006 and the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP) effective from January 2015.

STRUCTURE, MANAGEMENT AND GOVERNANCE

The charity is a company limited by guarantee, with a Memorandum and Articles of Association as its governing document. It was incorporated on 16th October 2008. Previously Staplehurst Free Church, which began in the home of one of the founder members in 1969, was an unincorporated charity governed by a Trust Deed.

The Constitution of Staplehurst Free Church sets out the rules on how the organisation will operate on a day-to-day basis. This document sets out the purpose, statement of faith, vision, mission and goals. It also contains provisions regarding membership, the governance of the church through the leadership team (comprising elders and deacons) and their appointment and responsibilities, the option to appoint a remunerated pastor, the conduct of church meetings and reference to the role of trustees. In the event of a conflict between the constitution and the Memorandum and Articles of Association, then the Memorandum and Articles of Association have preference.

After the unexpected and unplanned departure of the previous pastor who had caused significant unrest amongst the membership, the Interim Leadership Team continued to successfully lead the Church. This team is made up of members with significant historic involvement in and experience of Church life. They also developed a plan formalising their roles for a further two years using the processes defined in the organisation's Constitution. The Leadership Team comprises:

- Terence Hawgood (Elder)
- Bob Howse (Deacon)
- Mary Howse
- Kate Henry
- Clive Jones (previous pastor)

The members of the Charity may by ordinary resolution appoint a person who is willing to act as a Trustee either to fill a vacancy or as an additional Trustee at a General Meeting in accordance with the Articles of Association.

As at the date of this report the following are the charity's trustees and directors for the purposes of the Companies Act: -

- Bob Howse
- Terence Hawgood
- Roy Laming
- Graham Smith
- Kathryn Minett

The Leadership Team and the Trustees constantly review the various policies of the church to ensure it uses best practice across all activities, supported by having appropriate policies in place including but not limited to the Equal Opportunities Policy and Ethos Statement, Safeguarding Policy for Children and Vulnerable Adults, Pastoral Care Policy, Acceptable Behaviour Policy, Mission Funding Policy, Health & Safety Policy including the Food Hygiene Policy, Premises Security Policy and the Fire Safety Policy. During this reporting period work continued on

enhancing governance arrangements including drafting amendments to the Constitution, the development of a Members and Volunteers Handbook, updating the Acceptable Behaviour Policy and the appointment of an independent moderator should difficulties arise between the pastor, trustees, and other leadership. Risk assessments were also compiled for activities as required by Government guidelines for Covid and are now being implemented for all activities on a routine basis.

CHARITABLE OBJECTIVES & ACTIVITIES

The objects and goals of Staplehurst Free Church are set out in the Memorandum of Association and expanded in the Constitution, these being a vision being for a Spirit-filled church released into corporate praise and worship and to be an effective witness to the community, to serve some of the many and diverse needs of the community of Staplehurst and to be involved in the wider mission of the church overseas. The mission statement is summed up in the key statement– “Enabling everyone to know Jesus and grow in a personal relationship with Him”. We strive to monitor the needs of the community matching them to our resources and identifying opportunities for offering God’s love to those in need.

PUBLIC BENEFIT

All Trustees give their time voluntarily and receive no benefit from the charity. The trustees have complied with the duty in section 17 of the Charities Act 2011 to have due regard to Public Benefit guidance published by the Charities Commission.

In this financial year, emerging from the previous negative impacts of the Covid pandemic, our social, health and wellbeing activities have absolutely flourished and expanded alongside our well-established faith-based support programmes. The Church building is now in use every day of the week with sessions across most mornings, afternoons and evenings which benefit many frequent attendees and users of the Church and the wider community as follows

- Mondays – Debt Advice Centre, Men’s Walking Group, Signing Group, SFC Choir
- Tuesdays – Friends Together, Winter Warmer, Community Fridge, Home Groups (off site)
- Wednesdays – Prayer Meeting, Community Fridge, Home Groups (off site)
- Thursdays – FreeBees, Community Fridge, Mixed Badminton
- Fridays – Interest Group, Ladies Badminton, Worship Group Rehearsals
- Saturdays – Community Fridge, Leadership Meetings, Social Events
- Sundays – Church Services, Sharing Lunches and Social Events (occasional)

Key developments in the year have been as follows:

- In person attendance at Church services continued to increase. Online broadcasting, newly introduced because of previous lockdown restrictions, has also been maintained. This is very much appreciated by those unable to attend services due to health, work or other commitments.
- A new ‘Signing Group’ started, being held periodically on Monday afternoons. These sessions help people develop their sign language skills in an informal and encouraging setting.
- The Community Fridge was launched as part of the Shepherd’s Pantry portfolio, a food-insecurity community support programme started during the Covid pandemic. The main purpose of the Fridge is to reclaim food from retailers and suppliers that would otherwise go to waste, or is surplus to their requirements, and make this available to the general public at no cost. This is very helpful to people in financial hardship. This project has been very successful with high footfall across the four days the Fridge is open and with a newly formed team now comprising over 20 volunteers collecting food, undertaking stock control and welcoming and informally supporting visitors.

- With an energy crisis emerging towards the end of the financial year potentially causing financial hardship for many people, preparations for the setting up of a series the Winter Warm Rooms were well advanced. This is a collaborative venture, coordinated by the Parish Council, facilitating several community organisations including SFC to open up their premises to local people and providing warmth and refreshments if they are having financial difficulty in maintaining heat in their own homes.
- A themed church service and community lunch were organised to celebrate the Queen's Jubilee and these were well attended.
- A multi-day 'Walk Through the Bible' educational event was organised in September and very well attended and received.
- The FreeBees support sessions for new parents has become increasingly popular such that two groups now operate on Thursday mornings and afternoons and a waiting list is having to operate; places do get freed up as parents return to work so over time we are able to provide support to many who benefit from the help and encouragement given by the sessions hosts and other parents with shared experiences.
- Opportunities for Volunteering now extends to people outside the Church membership. As our projects and initiatives have expanded, we recognised limiting volunteering to our own membership was limiting impact. With the increased profile of our work across the community, we were also being regularly approached with people offering their time to get involved so this is now happening in several of our programmes of work.
- Plans for a training programme called the 'Emmaus Project' were well advanced by the end of the Financial Year with a new coordinated programme of community engagement events being the thrust of the work expected to take place over the next two year.
- Through grant funding and donations covering the cost of materials, extensive work was done on our community garden space to the rear of the Church including installation of new children's play area and new fencing.
- The first Member and Volunteer Handbook was created with the primary purpose of giving a better insight in to the history and life of the Church for new attendees.

One of the cornerstone activities of the Church is providing financial support for a variety of third-party charitable organisation and we are pleased to be able to report we have sustained this activity through the continuous generous donations of our members and regular attendees. These financial gifts are channelled through our Missionary Fund – for details see the Note 2 under the heading "Projects" in the Notes to the financial statements. Speaking opportunities were also provided to representatives of some of these organisations which stimulated additional donations. In addition, the Church once again supported and acted as a "dropping off point" for shoeboxes filled with toys as part of Samaritan Purse's Operation Christmas Child Appeal. Rent-free office space and funding support was also provided to Staplehurst's Debt Advice Centre.

FUTURE PLANS

The Church continues to be very active, sustainable and vibrant with a near-full-year of activities, events and services having taken place which were previously hindered by Covid pandemic restrictions. The focus for the coming year is building on many successes and delivering those projects for which planning has taken place. Plans include:

- Launching and delivery of the Emmaus Project.
- Launching and operating of the Winter Warm Rooms initiative.
- Continuing to service the mortgage and interest free loan debts, the latter of which is targeted to be paid off within three years.
- Continuing to maximise use of the church premises for our own activities and for the benefit of the wider community.
- Develop an Operations Handbook and review and enhance the Staff Handbook.
- Continuing to consider and develop succession plans for the current Leadership Team who may wish to retire from or reduce their responsibilities in the next year or two.

FINANCIAL REVIEW

Cash at hand in the bank account at 31st October 2022 was £22,997. An amount within this of £10,000 is ringfenced as reserves which covers 6 months of fixed expenditure which the trustees consider to be adequate. The remainder is available for projects and activities as needed.

The Building Project

All income to the building fund was prioritised towards the monthly mortgage payments and repayment of interest free loans resulting from the complete redevelopment of the Church site culminating with the opening of the new building in December 2012. The target is to repay all interest free loans by the end of October 2024 and an action plan is in hand to achieve this. (See Notes 3 and 4 of the Notes to the financial statements).

Trustees' responsibilities

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity at the year end and of its income and expenditure during the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed
- subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the
- charity will continue in business.

The trustees are required to keep proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the managing trustees and signed on their behalf by


.....
R Laming

Date.....
21/05/23.

Independent Examiner's Report to the Trustees of Staplehurst Free Church

I report on the financial statements of Staplehurst Free Church for the year ended 31 October 2022, which are set out on pages 8 to 13.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements 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(b) of the 2011 Act.

This report, including my statement, has been prepared for and only for the charity's trustees as a body. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body for my examination work, for this report, or for the statements I have made.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the financial statements 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, which is complete, no matters have come to my attention which give me reasonable cause to believe that in any material respect:

- accounting records were not kept in respect of Staplehurst Free Church in accordance with section 386 of the 2006 Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principals 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, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Signed:



Mr L. C. Seal FCCA FAIA
Blain Pritchard, Chartered Certified Accountants
74 College Road, Maidstone, Kent ME15 6SL

Date: 14/6/2023

Staplehurst Free Church

Statement of financial activities

for the year ended 31 October
2022

	Note	General Fund £	Missionary Fund £	Building Fund £	Total 2022 £	Total 2021 £
Income	1.2					
Donations		41,863	887	25,205	67,955	64,481
Sundry income		16,403	241	200	16,844	10,485
Bank interest		0	0	33	33	3
Inland Revenue		12,971	0	0	12,971	13,289
Total income		<u>71,237</u>	<u>1,128</u>	<u>25,438</u>	<u>97,803</u>	<u>88,258</u>
Expenditure						
Events		462	0	0	462	0
Projects	2	0	11,171	0	11,171	13,529
Sundry expenses		35,446	138	0	35,584	18,100
Professional and legal fees		5,651	0	5,575	11,226	12,082
Salaries and wages	5	10,096	0	0	10,096	9,679
Inland Revenue	5	76	0	0	76	89
Depreciation	1.3	0	0	25,208	25,208	25,208
Total expenditure		<u>51,731</u>	<u>11,309</u>	<u>30,783</u>	<u>93,823</u>	<u>78,687</u>
Net income/(expenditure) before transfers		19,506	-10,181	-5,345	3,980	9,571
Transfers between funds		-21,377	9,625	11,752	0	0
Net income/(expenditure) after transfers		-1,871	-556	6,407	3,980	9,571
Balance brought forward at 1 November		<u>31,341</u>	<u>680</u>	<u>839,046</u>	<u>871,067</u>	<u>861,496</u>
Balance carried forward at 31 October		<u>29,470</u>	<u>124</u>	<u>845,453</u>	<u>875,047</u>	<u>871,067</u>

Staplehurst Free Church

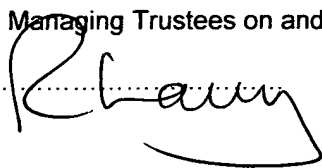
Balance sheet at 31 October 2022

	Note	General Fund £	Missionary Fund £	Building Fund £	Total 2022 £	Total 2021 £
Fixed assets						
Building cost		-	-	1,260,400	1,260,400	1,260,400
Depreciation for the year				-25,208	-25,208	-25,208
Accumulated depreciation				-227,611	-227,611	-202,402
				-----	-----	-----
Net building value				1,007,581	1,007,581	1,032,790
Current assets						
Cash at bank and in hand		22,873	124	0	22,997	26,117
Debtors						
Gift Aid recoverable		7,749	-	-	7,749	7,329
Liabilities: amounts falling due within one year						
Accruals		1,152	-	-	1,152	1,160
Holiday pay accruals		0			0	266
Loans	3	-	-	53,333	53,333	80,000
Mortgage	4	-	-	4,948	4,948	4,948
		-----	-----	-----	-----	-----
Net current assets/(liabilities)		29,470	124	-58,281	-28,687	-52,928
Long-term Liabilities						
Mortgage				-103,847	-103,847	-108,795
		-----	-----	-----	-----	-----
Net assets		29,470	124	845,453	875,047	871,067
Funds:						
General Fund		29,470			29,470	31,341
Missionary Fund			124		124	679
Youth Fund						0
Building Fund				845,453	845,453	839,047
House party Fund						0
		-----	-----	-----	-----	-----
Total funds		29,470	124	845,453	875,047	871,067

The Trustees consider that the charity is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("The Act") and members have not required the charity to obtain an audit for the year in question in accordance with section 476 of the Act. The Trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the charity as at 31 October 2022 and of its surplus for the year then ended in accordance with the requirements of section 396 of the Act and which otherwise comply with the requirements of the Companies Act 2006 relating to the financial statements so far as applicable to the charity.

Approved by the Managing Trustees on and signed on their behalf by

.....
Roy Laming



Date

23/05/23

Staplehurst Free Church

Notes to the financial statements for the year ended 31 October 2022

1 Accounting policies

1.1 Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards and the Companies Act 2006. In preparing the financial statements the trust follows best practice as laid down in the Statement of Recommended Practice "Accounting and Reporting by Charities", issued by the Charity Commission effective from January 2015.

1.2 Income

Donations and interest received are accounted for in the year in which the trust is entitled to receive them.

1.3 Expenditure

All expenditure is accounted for on an accruals basis and, in accordance with the requirement of the SORP, and has been classified under headings that aggregate all costs related to that category.

In accordance with the requirements of the Statement of Recommended Practice "Accounting and Reporting by Charities" all expenditure has been classified under standard headings – [the charity has taken advantage of concessions provided by SORP and prepared headings to suit the charity as opposed to by activity categories which would apply to larger charities subjected to an audit].

Depreciation on the building is depreciated on a straight-line basis over 50 years.

1.4 Funds

The general fund is available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes. Details of designated funds are as follows:

- Missionary fund – used for the support of missionaries overseas and in the UK and charities/mission organisations as approved by the Leadership Team.
- Youth fund – previous used to subsidise youth activities. Given that there are no teenager-specific activities at present it was decided that this fund should be closed and the small residue transferred into the general fund to support other activities.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor. Details of restricted funds are as follows:

- Building fund – specifically for the repayment of the loans taken out to complete the construction of the church building.

2 Projects

	Total 2022 £	Total 2021 £
Barnabus Fund	200	100
Community Centre for Debt Advice - Staplehurst	300	300
Compassion UK	100	0
Emmanuel Press UK	0	500
Falconer Trust	609	1,300
Family Trust	1,300	1,200
Gideons/Good News for Everyone	0	500
Hope Lebedyn	250	0
Maidstone Street Pastors	0	200
Open Doors	632	1,182
Orphahids UK	1,850	1,195
Project Ecuador	0	500
Release International	0	1,000
Samaritan's Purse	500	200
SASRA	200	0
Share Jesus International	500	0
Smethurst Ministries	2,400	1,100
Tearfund	1,130	1,180
Torch Trust	600	600
Walk Through the Bible	138	0
Others	<u>600</u>	<u>2,250</u>
	<u>11,309</u>	<u>13,307</u>

3 Loans

Loans totalling £311,000 have been made by Church members since March 2012. Over the past year £26,667 has been repaid using funds from the building fund. The balance of £53,333 has been requested by the lender to be repaid within 2 years and an action plan is in hand to fulfil this.

4 Mortgage

A loan of £150,000 was completed on 3 April 2012 from the Childs Charitable Trust at the rate of 5.5% (variable) repayable over 25 years payable by monthly instalments of capital and interest of £876.89 the first payment having been made on 1 June 2012. The loan is secured on the land and building at Station Road, Staplehurst.

5 Analysis of staff costs, trustee remuneration and expenses

	2022 £	2021 £
Salaries and wages	10,095.74	9,679.49
Social security costs	75.90	87.72
Pension costs	856.64	822.74

No employees had employee benefits in excess of £60,000 (2021: £nil). The administrator role continued to be filled on a part time basis throughout the whole year.

The charity trustees were not paid or received any other benefits in the year for undertaking this voluntary role (2021: £nil). Any expenses incurred were reimbursed in the same way as with other church members. No charity trustee received payment for professional or other services supplied to the charity (2021: £nil).

6. Related Party Transactions

There have been no related party transactions in the year (2021: £nil).

STAPLEHURST FREE CHURCH

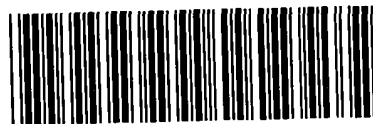
England & Wales - Charity number 1127205

Accounts

Staplehurst Free Church
Reports and Financial Statements
For the year ended 31 October 2021

Company number: 06725987
Charity number: 1127205

MONDAY



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04/04/2022

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COMPANIES HOUSE

REFERENCE AND ADMINISTRATION INFORMATION

Trustees

T Hawgood
R Howse
R Laming
Mrs K Minnett
G. Smith

Address of the principal office of the charity

Staplehurst Free Church
Station Road
Staplehurst
Kent
TN12 0QQ

Independent Examiner

Mr L.C. Seal FCCA FAIA
Blain Pritchard
74 College Road
Maidstone
Kent
ME15 6SL

Treasurer

Mr Roger Bashford

Bankers

National Westminster Bank plc
Maidstone Branch
3 High Street
Maidstone
Kent
ME14 1XU

TRUSTEES REPORT

The trustees are pleased to present their report together with the financial statements for the year ended 31 October 2021. The financial statements comply with current statutory requirements, the Companies Act 2006 and the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP) effective from January 2015.

STRUCTURE, MANAGEMENT AND GOVERNANCE

The charity is a company limited by guarantee, with a Memorandum and Articles of Association as its governing document. It was incorporated on 16th October 2008. Previously Staplehurst Free Church, which began in the home of one of the founder members in 1969, was an unincorporated charity governed by a Trust Deed.

The Constitution of Staplehurst Free Church sets out the rules on how the organisation will operate on a day-to-day basis. This document sets out the purpose, statement of faith, vision, mission and goals. It also contains provisions regarding membership, the governance of the church through the leadership team (comprising elders and deacons) and their appointment and responsibilities, the option to appoint a remunerated pastor, the conduct of church meetings and reference to the role of trustees. In the event of a conflict between the constitution and the Memorandum and Articles of Association, then the Memorandum and Articles of Association have preference.

After the unexpected and unplanned departure of the previous pastor who had caused significant unrest amongst the membership, the Interim Leadership Team continued to successfully lead the Church. This team is made up of members with significant historic involvement in and experience of Church life. They also developed a plan to formalising their roles for a further two years using the processes defined in the organisation's Constitution. The Leadership Team comprises:

- Terence Hawgood (Elder)
- Bob Howse (Deacon)
- Mary Howse
- Kate Henry
- Clive Jones (previous pastor)

The members of the Charity may by ordinary resolution appoint a person who is willing to act as a Trustee either to fill a vacancy or as an additional Trustee at a General Meeting in accordance with the Articles of Association.

As at the date of this report the following are the charity's trustees and directors for the purposes of the Companies Act: -

- Bob Howse
- Terence Hawgood
- Roy Laming
- Graham Smith
- Kathryn Minett

The Leadership Team and the Trustees constantly review the various policies of the church to ensure it uses best practice across all activities, supported by having appropriate policies in place including but not limited to the Equal Opportunities Policy and Ethos Statement, Safeguarding Policy for Children and Vulnerable Adults, Pastoral Care Policy, Acceptable Behaviour Policy, Mission Funding Policy, Health & Safety Policy including the Food Hygiene Policy, Premises Security Policy and the Fire Safety Policy. During this reporting period work continued on

enhancing governance arrangements including drafting amendments to the Constitution, the development of a Members and Volunteers Handbook, updating the Acceptable Behaviour Policy and the appointment of an independent moderator should difficulties arise between the pastor, trustees, and other leadership. Risk assessments were also compiled for activities as required by Government guidelines for Covid and are now being implemented for all activities on a routine basis.

CHARITABLE OBJECTIVES & ACTIVITIES

The objects and goals of Staplehurst Free Church are set out in the Memorandum of Association and expanded in the Constitution, these being a vision being for a Spirit-filled church released into corporate praise and worship and to be an effective witness to the community, to serve some of the many and diverse needs of the community of Staplehurst and to be involved in the wider mission of the church overseas. The mission statement is summed up in the key statement—“Enabling everyone to know Jesus and grow in a personal relationship with Him”. We strive to monitor the needs of the community matching them to our resources and identifying opportunities for offering God’s love to those in need.

PUBLIC BENEFIT

All Trustees give their time voluntarily and receive no benefit from the charity. The trustees have complied with the duty in section 17 of the Charities Act 2011 to have due regard to Public Benefit guidance published by the Charities Commission.

We aim to serve some of the many needs of our community through a diverse range of activities. As for many charities and churches, the Covid pandemic presented both significant operational challenges but also some new opportunities. Nearly all in-building services and activities were suspended for periods because of the national lockdowns and restrictions introduced by the Government. In-building Sunday Services did resume for a short time at the end of 2020 and then regularly from April 2021. In the intervening period, online and outdoor broadcasts, meetings and events were developed including very successful Christmas and Easter Trails and festive broadcasts. In the Summer of 2021 a series of family friendly ‘Summer Specials’ were held in the Church with very good attendance and on other Sundays the Kids Church was also re-instigated alongside the main worship and teaching services. Online streaming of services has continued even though in-person meetings are being held; these been successful in enabling those feeling vulnerable or unwell to remain connected as part of the Church community. The online streaming is also engaging with a much broader community locally, regionally and nationally beyond what is possible with just in-building meetings and we see this activity continuing for the foreseeable future. Two Alpha Courses were also run online for people interested in exploring the Christian faith.

The Church has for over 20 years held a successful weekly Mothers and Toddlers group which had to be suspended because of Covid restrictions. During this period it was recognised that parents with a newly born child were becoming particularly isolated with limited or no support from state services. The ‘FreeBees’ group therefore changed approach to become a support group for these parents and this has become highly valued with around 40 parents on the register at any one time, the majority of whom attend every week and a waiting list is therefore needing to be operated. More meaningful supportive relationships can develop, both parents with each other and parents with staff enabling coaching, guidance and signposting to additional support being able to be offered when identified. It has therefore been decided to focus the work of the FreeBees activity solely on the demographic of new parents in Staplehurst with one or more children under two years old.

The other concern for people in our local community that arose during the pandemic was financial hardship and food insecurity. Through observation of a temporary parish-council led community

hub, it was clear that some sort of permanent food and compassionate support service was required but not necessarily in the form of a food bank model. In March 2021 the new 'Shepherd's Pantry' initiative was launched which would have four activities: (a) Hug-in-a-Box which is a gift of treats for people in difficult circumstances to help them feel better supported and create a dialogue for signposting into other services; (b) Pantry Parcels which is the provision of a box of food as meals for a week for a household in crisis (c) the Community Fridge which enables people short of food or money to access provisions in a dignified way through providing access to food that is good to eat but would otherwise go to waste; (d) a Coffee Shop which will help tackle social isolation. By the end of this financial year some 35 Hug-in-a-Box parcels and several Pantry Parcels had been distributed and planning work on the Fridge and Coffee Shop projects was very well advanced and getting ready for their launch.

Other spiritual and social support activities resumed in the autumn of 2021 including the weekly Prayer Meeting, Men's Walking Group, the Community Choir and Badminton sessions. A local 'Interest Group' typically attended by senior citizens, also decided to base their weekly meetings in our Church building as their existing venue was no longer suitable in relation to Covid mitigation especially as numerous medically vulnerable people typically attended.

One of the cornerstone activities of the Church is providing financial support for a variety of third-party charitable organisation and we are pleased to be able to report we have sustained this activity through the continuous generous donations of our members and regular attendees. These financial gifts are channelled through our Missionary Fund – for details see the Note 2 under the heading "Projects" in the Notes to the financial statements. Speaking opportunities were also provided to representatives of some of these organisations which stimulated additional donations. In addition, the Church once again supported and acted as a "dropping off point" for shoeboxes filled with toys as part of Samaritan Purse's Operation Christmas Child Appeal and 267 boxes were collected and passed on to the project organisers. Rent-free office space and funding support was also provided to Staplehurst's Debt Advice Centre.

FUTURE PLANS

The Church has remained very active, sustainable and vibrant through the unprecedented challenges our society has faced. The focus for the coming year is on re-instatement and development of activities for community support and benefit, whether in person or online, and within the constraints of any Covid related regulations that may come into force. The Church leadership is also looking ahead to towards future developments and enhancements to the work of the Church as and when they become possible. Plans include:

- Appointing the Leadership Team for a further two years
- Continuing succession planning including meeting regularly with activity leaders, meeting regularly one-to-one adults in the church, and continuing to explore opportunities for employing a pastor if and when funds permit.
- Enhancing work supporting Children and Families
- Continuation and enhancement of online broadcasting activities
- Launching the Shepherds Pantry community fridge and coffee shop
- Remaining financially sustainable.
- Continuing to service the mortgage and interest free loan, the latter of which is targeted to be paid off within three years.
- Continuing to maximise use of the church premises for our own activities and functions and for the benefit of the wider community
- Enhancing governance documents including adjustments to the Constitution and further development of the members & volunteers, operations and staff handbooks

FINANCIAL REVIEW

Cash at hand in the bank account at 31st October 2021 was £26,117. An amount within this of £10,000 is ringfenced as reserves which covers 6 months of fixed expenditure which the trustees consider to be adequate. The remainder is available for projects and activities as needed.

The Building Project

All income to the building fund was prioritised towards the monthly mortgage payments and repayment of interest free loans resulting from the complete redevelopment of the Church site culminating with the opening of the new building in December 2013. The target is to repay all interest free loans by the end of October 2024 and an action plan is in hand to achieve this. (See Notes 3 and 4 of the Notes to the financial statements).

Trustees' responsibilities

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity at the year end and of its income and expenditure during the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed
- subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are required to keep proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the managing trustees and signed on their behalf by


.....
R Laming

Date.....

29th March 2022

Independent Examiner's Report to the Trustees of Staplehurst Free Church

I report on the financial statements of Staplehurst Free Church for the year ended 31 October 2021, which are set out on pages 8 to 13.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements 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(b) of the 2011 Act.

This report, including my statement, has been prepared for and only for the charity's trustees as a body. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body for my examination work, for this report, or for the statements I have made.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the financial statements 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, which is complete, no matters have come to my attention which give me reasonable cause to believe that in any material respect:

- accounting records were not kept in respect of Staplehurst Free Church in accordance with section 386 of the 2006 Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements 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, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Signed: 

Mr L. C. Seal FCCA FAIA
Blain Pritchard, Chartered Certified Accountants
74 College Road, Maidstone, Kent ME1 6SL

Date: 30/3/2022

Staplehurst Free Church

Statement of financial activities

for the year ended 31 October
2021

	Note	General Fund £	Missionary Fund £	Youth Fund £	Building Fund £	Total 2021	Total 2020 £
Income	1.2						
Donations		34,114	2,126	12	28,228	64,481	65,038
Sundry income		10,213	0	0	272	10,485	4,454
Bank interest		0	0	0	3	3	31
Inland Revenue		13,289	0	0	0	13,289	11,484
Total income		57,616	2,126	12	28,504	88,258	81,007
Expenditure							
Events		0	0	0	0	0	111
Projects	2	222	13,307	0	0	13,529	7,604
Sundry expenses		18,000	100	0	0	18,100	17,192
Professional and legal fees		6,217	0	49	5,815	12,082	12,957
Salaries and wages	5	9,679	0	0	0	9,679	16,037
Inland Revenue	5	89	0	0	0	89	3,611
Depreciation	1.3	0	0	0	25,208	25,208	25,208
Total expenditure		34,208	13,407	49	31,024	78,688	82,720
Net income/(expenditure) before transfers		23,408	-11,261	-37	-2,520	9,571	-1,713
Transfers between funds		-15,914	8,476	-1,248	8,686		
Net income/(expenditure) after transfers		7,495	-2,805	-1,285	6,166	9,571	-1,713
Balance brought forward at 1 November		23,846	3,484	1,285	832,881	861,496	863,209
Balance carried forward at 31 October		31,341	679	0	839,047	871,067	861,496

Staplehurst Free Church

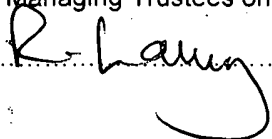
Balance sheet at 31 October 2021.

	General Fund	Missionary Fund	Youth Fund	Building Fund	Total 2021	Total 2020
Note	£	£	£	£	£	£
Fixed assets						
Building cost	-	-	-	1,260,400	1,260,400	1,260,400
Depreciation for the year				-25,208	-25,208	-25,208
Accumulated depreciation				-202,402	-202,402	-177,195
Net building value				1,032,790	1,032,790	1,057,997
Current assets						
Cash at bank and in hand	25,438	679	0	0	26,117	24,357
Debtors						
Gift Aid recoverable	7,329	-	-	-	7,329	5,938
Holiday pay	0	-	-	-	0	0
Liabilities: amounts falling due within one year						
Accruals	1,160	-	-	-	1,160	1,159
Holiday pay accruals	266	-	-	-	266	521
Loans	-	-	-	80,000	80,000	106,667
Mortgage	-	-	-	4,948	4,948	4,707
Net current assets/(liabilities)	31,341	679	0	-84,948	-52,928	-82,759
Long-term Liabilities						
Mortgage				108,795	108,795	113,743
Net assets	31,341	679	0	839,047	871,057	861,496
Funds:						
General Fund	31,341				31,341	23,846
Missionary Fund		679			679	3,484
Youth Fund			0		0	1,285
Building Fund				839,047	839,047	832,881
House party Fund					0	0
Total funds	31,341	679	0	839,047	871,067	861,496

The Trustees consider that the charity is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("The Act") and members have not required the charity to obtain an audit for the year in question in accordance with section 476 of the Act. The Trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 356 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the charity as at 31 October 2021 and of its surplus for the year then ended in accordance with the requirements of section 396 of the Act and which otherwise comply with the requirements of the Companies Act 2006 relating to the financial statements so far as applicable to the charity.

Approved by the Managing Trustees on and signed on their behalf by

.....
Roy Laming



Date 29th March 2022

Staplehurst Free Church

Notes to the financial statements for the year ended 31 October 2021

1 Accounting policies

1.1 Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards and the Companies Act 2006. In preparing the financial statements the trust follows best practice as laid down in the Statement of Recommended Practice "Accounting and Reporting by Charities", issued by the Charity Commission effective from January 2015.

1.2 Income

Donations and interest received are accounted for in the year in which the trust is entitled to receive them.

1.3 Expenditure

All expenditure is accounted for on an accruals basis and, in accordance with the requirement of the SORP, and has been classified under headings that aggregate all costs related to that category.

In accordance with the requirements of the Statement of Recommended Practice "Accounting and Reporting by Charities" all expenditure has been classified under standard headings – [the charity has taken advantage of concessions provided by SORP and prepared headings to suit the charity as opposed to by activity categories which would apply to larger charities subjected to an audit].

Depreciation on the building is depreciated on a straight-line basis over 50 years.

1.4 Funds

The general fund is available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes. Details of designated funds are as follows:

- Missionary fund – used for the support of missionaries overseas and in the UK and charities/mission organisations as approved by the Leadership Team.
- Youth fund – previous used to subsidise youth activities. Given that there are no teenager-specific activities at present it was decided that this fund should be closed and the small residue transferred into the general fund to support other activities.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor. Details of restricted funds are as follows:

- Building fund – specifically for the repayment of the loans taken out to complete the construction of the church building.

2 Projects

	Total 2021	Total 2020 £
Barnabus Fund	100	0
Children's Trust		225
Community Centre for Debt Advice - Staplehurst	300	300
Emmanuel Press UK	500	352
Falconer Trust	1,300	815
Family Trust	1,200	1,200
Gideons/Good News for Everyone	500	
Maidstone Street Pastors	200	
Open Doors	1,182	432
Orphaid's UK	1,195	800
Project Ecuador	500	
Release International	1,000	
Samaritan's Purse	200	
Smethurst Ministries	1,100	1,085
Tearfund	1,180	620
Torch Trust	600	600
Others	2,472	1,175
	<u>13,529</u>	<u>7,604</u>

3 Loans

Loans totalling £311,000 have been made by Church members since March 2012. Over the past year £26,667 has been repaid using funds from the building fund. The balance of £80,000 has been requested by the lender to be repaid within 3 years and an action plan is in hand to fulfil this.

4 Mortgage

A loan of £150,000 was completed on 3 April 2012 from the Childs Charitable Trust at the rate of 5.5% (variable) repayable over 25 years payable by monthly instalments of capital and interest of £876.89 the first payment having been made on 1 June 2012. The loan is secured on the land and building at Station Road, Staplehurst.

5 Analysis of staff costs, trustee remuneration and expenses

	2021 £	2020 £
Salaries and wages	9,679.49	16,037
Social security costs	87.72	3,611
Pension costs	822.74	1,592

No employees had employee benefits in excess of £60,000 (2020: £nil). The administrator role continued to be filled on a part time basis throughout the whole year.

The charity trustees were not paid or received any other benefits in the year for undertaking

this voluntary role (2020: £nil). Any expenses incurred were reimbursed in the same way as with other church members. No charity trustee received payment for professional or other services supplied to the charity (2020: £nil).

6. Related Party Transactions

There have been no related party transactions in the year (2020: £nil).

STAPLEHURST FREE CHURCH

England & Wales - Charity number 1127205

Accounts

Staplehurst Free Church
Reports and Financial Statements
For the year ended 31 October 2020

Company number: 06725987
Charity number: 1127205



REFERENCE AND ADMINISTRATION INFORMATION

Trustees

T Hawgood
R Howse
R Laming
Mrs K Minett
G. Smith

Address of the principal office of the charity

Staplehurst Free Church
Station Road
Staplehurst
Kent
TN12 0QQ

Independent Examiner

Mr L.C. Seal ACCA FAIA
Blain Pritchard
74 College Road
Maidstone
Kent
ME15 6SL

Treasurer

Mr Roger Bashford

Bankers

National Westminster Bank plc
Maidstone Branch
3 High Street
Maidstone
Kent
ME14 1XU

TRUSTEES REPORT

The trustees are pleased to present their report together with the financial statements for the year ended 31 October 2020. The financial statements comply with current statutory requirements, the Companies Act 2006 and the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP) effective from January 2015.

STRUCTURE, MANEGEMENT AND GOVERNANCE

The charity is a company limited by guarantee, with a Memorandum and Articles of Association as its governing document. It was incorporated on 16th October 2008. Previously Staplehurst Free Church, which began in the home of one of the founder members in 1969, was an unincorporated charity governed by a Trust Deed.

There is also a Constitution of Staplehurst Free Church which applies to all who are in membership. This document sets out the purpose, statement of faith, vision, mission and goals. It also contains provisions regarding membership, the governance of the church through the leadership team (comprising elders and deacons) and their appointment and responsibilities, the option to appoint a remunerated pastor, the conduct of church meetings and reference to the role trustees. In the event of a conflict between the constitution and the Memorandum and Articles of Association, then the Memorandum and Articles of Association have preference.

A full-time pastor had been appointed in 2018 and it is acknowledged that we were challenged as a church to be more intentional about evangelism and a few members were helped through his ministry. Unfortunately, his methods caused considerable unease in the church and multiple people left the church or distanced themselves from involvement. The board of Trustees became increasingly concerned at his style of leadership and the adverse effect this was having on individuals within the church, the reputation of the church in the community. The Trustees have a duty to protect the church and individuals participating in the activities in the church especially in respect to pastoral care being dealt with properly and sensitively. Just as the Trustees were tackling these multiple issues that were arising towards the end of the previous financial year, one of the elders and then the pastor unexpectedly resigned. Shortly after, one of the deacons and her family decided to relocate to another church and they left in December.

Given the importance of continuity, an Interim Leadership Team was formed at the start of this financial year. This team was made up of members with significant historic involvement in and experience of Church life and who then served for the majority of the period covered by this report:

- Terence Hawgood (Elder)
- Bob Howse (Deacon)
- Mary Howse
- Kate Henry
- Clive Jones (previous pastor)

The members of the Charity may by ordinary resolution appoint a person who is willing to act as a Trustee either to fill a vacancy or as an additional Trustee at a General Meeting in accordance with the Articles of Association.

As at the date of this report the following are the charity's trustees and directors for the purposes of the Companies Act: -

- Bob Howse
- Terence Hawgood
- Roy Laming

- Graham Smith
- Kathryn Minett

The Leadership team and the Trustees constantly review the various policies of the church to ensure it uses best practice across all activities, supported by having appropriate policies in place including but not limited to the Equal Opportunities Policy and Ethos Statement, Safeguarding Policy for Children and Vulnerable Adults, Pastoral Care Policy, Acceptable Behaviour Policy, Mission Funding Policy, Health & Safety Policy including the Food Hygiene Policy, Premises Security Policy and the Fire Safety Policy. Given the recent pastoral issues that had arisen, a governance review was jointly undertaken by the trustees and leadership team and various areas for enhancing governance arrangements were identified including:

- **Recruitment** – more robust due diligence for the recruitment of any future pastor including more extensive contact with previous employers and looking at the annual accounts of any church or organisation where a candidate was previously employed.
- **Structure** – to retain the existing structure of separate leadership and trustee teams but for them to meet together more regularly and exchange the minutes of routine meetings in between times. The existing legal structure of charity and company status to be retained as there were no particular advantages from moving to a CIO status.
- **Moderation** – identify an independent experienced third-party outside of the church who could be asked to intercede should difficulties arise between the pastor, trustees, and other leadership.
- **Policies** – review and update policies as some are too heavily weighted towards the infallibility of a pastor; also, to determine who is best positioned to undertake line management of a pastor.

Friendly connections with many of those who left the Church were maintained which helped with some gradual reconciliation and healing as the year progressed.

CHARITABLE OBJECTIVES & ACTIVITIES

The objects and goals of Staplehurst Free Church are set out in the Memorandum of Association and expanded in the Constitution, these being a vision being for a Spirit filled church released into corporate praise and worship and to be an effective witness to the community, to serve some of the many and diverse needs of the community of Staplehurst and to be involved in the wider mission of the church overseas. The mission statement is summed up in the key statement– “Enabling everyone to know Jesus and grow in a personal relationship with Him”. We strive to monitor the needs of the community matching them to our resources and identifying opportunities for offering God’s love to those in need.

PUBLIC BENEFIT

All Trustees give their time voluntarily and receive no benefit from the charity. The trustees have complied with the duty in section 17 of the Charities Act 2011 to have due regard to Public Benefit guidance published by the Charities Commission.

We aim to serve some of the many needs of our community through a diverse range of activities. As for many charities and churches, significant operational challenges but also some new opportunities came about in the period covered by this report as described below.

Sustainability Through Collaboration – November '19 to March '20

Since some of the leadership team had resigned or moved away at the transition to this financial year, an Interim Leadership Team was quickly formed as previously described. Also, the worship group, which has a key role in delivering core Sunday activities, was immediately revived as those in the group who had withdrawn or resigned during the previous pastor's tenure were reinstated or felt able to participate once again. Many church members reported a renewed vibrancy in the music, singing and worship after what had been quite a toxic period. Across the church many members and friends of the fellowship also felt able to become more involved once again and rallied to fill gaps in activity coordination and delivery. From **November 2019 to the end of March 2020** the full portfolio of activities remained operational and continued to meet the needs of people of all ages in spiritual, health and wellbeing areas of their lives:

- **Sunday Services** - The regular Sunday morning and evening services continued and included worship, communion and teaching. Different content is used across various Sundays each month to meet the needs of both young and old, their corporate worship preferences for when they are able to attend according to work, family or other commitments. Times of community and fellowship are encouraged, appreciated and well supported through providing refreshments after every morning service and occasional sharing lunches once each quarter.
- **Home Groups and Prayer** - This activity provides opportunities for Bible study and prayer and took place in various members' houses and benefited those who find it easier to participate in smaller groups. Prayer has an important place in Church life in providing unity and support, especially for those who are unwell or facing challenging circumstances; prayer meetings were also held at the church building on Wednesday mornings and also before the Sunday morning and evening services.
- **Free Bees Toddlers Group** - This is a support group for parents, grandparents and carers through creating an attractive space for toddlers and pre-school children to play and interact. It is run by volunteers from the Church all of whom are experienced in child-care and/or family support and have an up-to-date DBS certificate. Between 80 and 100 adults and children attended each week from a wide catchment area.
- **Care Free Families** - Care Free Families is our weekly free club designed especially for families with special needs including parents and young carers, as well as the wider family. Our desire is to enable families to find mutual support and friendship whilst enabling their children to have fun in a safe and happy environment. Craft and play activities are provided along with refreshments.
- **Sing-a-long Club** - We continued to run a sing-a-long club for local adults with learning difficulties and their carer's one Thursday afternoon each month. Refreshments and home-made cakes are provided and these sessions deliver a real social inclusion benefit to those who attend.
- **Care Homes Visits** - We held frequent services at four local care homes for the elderly or those with disabilities where we sing some favourite hymns, share a short message and chat and pray with residents, carers and family members.
- **Men's Walking Group** - Our men's group provides great opportunities for men in the church and community to connect with each other through meetings and social events. We have a weekly walking group which walk every Monday morning (weather permitting) and ending up at a nearby café for coffee.
- **Men's Shed** - Although not exclusively a church run activity, several men from the church continued to help run the weekly Staplehurst Men's Shed – a place where men can come together to socialise, share ideas and skills and participate in practical projects and make new friends,

- **Badminton Groups** - We continue to have 3 weekly badminton clubs all organised and operated by the church in the main hall, all of which benefit from our professional standard badminton mat. There is junior badminton, a mixed badminton club for all abilities and a ladies-only club on the Friday morning. These free clubs are attended by both church members and those not otherwise involved in the church.
- **Choir** - A group met on most Monday evenings to practice choral pieces, mainly of a devotional nature and have performed at certain times of the year such as Christmas and Easter Services and other services. All ages and abilities are included.
- **Pastoral Care** Our pastoral care team involves volunteers with an aptitude for spending time with friends going through difficult times, helping in practical ways, praying, giving support and encouragement where possible.
- **Third-Party Charitable Support** - We have supported financially and in prayer, many organisations and missions with gifts through the Missionary Fund – for details see the Note 2 under the heading “Projects” in the Notes to the financial statements. This is in accordance with our biblical perspective of tithing our income to at least 10%. The church supported and acted as a “dropping off point” for shoeboxes filled with toys as part of Samaritan Purse’s Operation Christmas Child Appeal as in previous years. Rent-free office space and funding support is also provided to Staplehurst’s **Debt Advice Centre**.
- **Social and Other events** – These included Carol singing in local care homes, a Christmas social, a New Year’s Eve party and Light Party Display as a Covid-safe alternative to Halloween and our usual light party event.

Positivity through the Pandemic – April '20 to October '20

The Covid-19 pandemic initially had a significant impact on normal Church life and routine with all services and activities being cancelled because of the national lockdown introduced by the Government at the end of March. However, within two weeks, on-line streaming of Sunday services was started, the first time ever the Church had ventured into the use of such media. Midweek telephone-based prayer meetings started shortly afterwards and then a range of activities evolved as the Church pivoted to ensure the community of Church members were able to feel connected and not be isolated. Opportunities also opened up for church members to volunteer in community support activities and for those acting as key workers in various professions to feel supported. Highlights of the activities included the following:

- **Sunday Connections Service** – These Sunday morning broadcasts quickly became popular and much appreciated. Many people were able to be involved in preparing and delivering the broadcasts, viewers were able to send text messages to say they were watching and they were also able to chat and comment online as the broadcasts proceeded; this enabled the Church community to feel connected to each other even though they could not meet in person. Between 50 and 80 people watched each week on YouTube including many people not previously involved with SFC and family and friends across the country and internationally. Some grant funding was obtained to pay for broadcasting licences and equipment and to also fund devices for the elderly and isolated who did not have broadband or suitable viewing devices.
- **Virtual Prayer Meetings** – These were telephone-based acknowledging that not everyone had broadband facilities or the knowledge on how to use video platforms. The WhyPay service enabled people to dial in provide mutual support and prayer for each other and the wider community,
- **Community Support** – Some Church members became involved in the work of the local community hub, doing shopping and delivering food parcels to people who were elderly,



isolated or shielding. Several church members were Key workers in the NHS, local care homes and working in supermarkets and these were encouraged and supported through interviews in the weekly broadcasts. The Zoom platform was used extensively to enable the leadership team, home groups and other friendship groups to meet online for the likes of business meetings and play quizzes.

- **Socially Distanced In-Person Services and Activities** – As Covid-related restrictions became slightly relaxed in the Autumn of 2020, in-person meetings became possible again. The Chair of Trustees led on risk assessment work, the Church building was able to safely accommodate 40 people for Sunday services with them being broadcast online at the same time to those not wanting to meet corporately. A new support group was started for isolated new mums but most other activities were not possible due to their nature or because volunteers or participants were vulnerable to the risks of Covid.

FUTURE PLANS

The Church has remained very active, sustainable and vibrant through the unprecedented challenges it has faced over an 18-month period from firstly leadership issues and then the impact of the Covid virus. The immediate focus for the coming year is on continuity of activities for community support and benefit, whether in person or online, as the pandemic continues. The Church leadership is also looking ahead to towards future developments and enhancements to the work of the Church as and when they become possible. Plans include:

- Commencement of new activities including midweek bubble online meetings, a food parcel service, a community fridge scheme and mid-week chat-show style programme.
- Recommencement of all previous activities as and when restrictions allow, and the leadership feel it is safe to do so, given the number of vulnerable people involved in some of those activities.
- To enhance the governance and procedures to ensure best possible practice continues to be used.
- To ensure the Church remains financially sustainable including continuing to service the mortgage and paying off the annual target interest free loans related to the previous rebuilding project.
- To maximise use of the church premises for our own activities and functions and for the benefit of the wider community,
- To discern the Lord's will in the future direction of the church including the employment of any future pastor if and when appropriate.

FINANCIAL REVIEW

Cash at hand in the bank account at 31st October 2020 were £24,357. An amount of £10,000 is ringfenced as reserves which covers 6 months of fixed expenditure which the trustees consider to be adequate. The remainder is available for projects and activities as needed.

The Building Project

All income to the building fund was prioritised towards the monthly mortgage payments and repayment of interest free loans resulting from the complete redevelopment of the Church site culminating with the opening of the new building in December 2013. The target is to repay all interest free loans by the end of October 2024 and an action plan is in hand to achieve this. (See Notes 3 and 4 of the Notes to the financial statements).

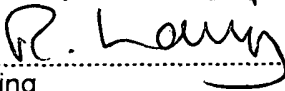
Trustees' responsibilities

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity at the year end and of its income and expenditure during the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed
- subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the
- charity will continue in business.

The trustees are required to keep proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the managing trustees and signed on their behalf by


.....
R Laming

Date 23rd June 2020 ~~2020~~ 2021

Independent Examiner's Report to the Trustees of Staplehurst Free Church

I report on the financial statements of Staplehurst Free Church for the year ended 31 October 2020, which are set out on pages 10 to 15.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements 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(b) of the 2011 Act.

This report, including my statement, has been prepared for and only for the charity's trustees as a body. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body for my examination work, for this report, or for the statements I have made.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the financial statements 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, which is complete, no matters have come to my attention which give me reasonable cause to believe that in any material respect:

- accounting records were not kept in respect of Staplehurst Free Church in accordance with section 386 of the 2006 Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principals 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, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Signed:



Mr L. C. Seal ACCA FAIA
Blain Pritchard, Chartered Certified Accountants
74 College Road, Maidstone, Kent ME1 6SL

Date:

Staplehurst Free Church

Statement of financial activities

for the year ended 31 October 2020

	General	Missionary	Youth	Building	Total 2020	Total 2019
Note	Fund £	Fund £	Fund £	Fund £		£
Income	1.2					
Donations	36,249	1,809	27	26,953	65,038	90,382
Sundry income	4,225	0	0	229	4,454	3,176
Bank interest	0	0	0	31	31	92
Inland Revenue	11,484	0	0	0	11,484	13,587
Total income	<u>51,958</u>	<u>1,809</u>	<u>27</u>	<u>27,213</u>	<u>81,007</u>	<u>107,236</u>
Expenditure						
Events	111	0	0	0	111	0
Projects	2	345	7,259	0	7,604	11,747
Sundry expenses		17,092	100	0	17,192	24,976
Professional and legal fees		6,887	0	25	6,045	11,704
Salaries and wages	5	16,037	0	0	16,037	31,491
Inland Revenue	5	3,611	0	0	3,611	6,106
Depreciation	1.3	0	0	25,208	25,208	25,208
Total expenditure		<u>44,083</u>	<u>7,359</u>	<u>25</u>	<u>31,253</u>	<u>111,232</u>
Net income/(expenditure) before transfers		7,875	-5,550	3	-4,040	-3,995
Transfers between funds		-15,694	7944	0	7,750	0
Net income/(expenditure) after transfers		<u>-7,819</u>	<u>2,394</u>	<u>3</u>	<u>3,710</u>	<u>-3,995</u>
Balance brought forward at 1 November		<u>31,666</u>	<u>1,090</u>	<u>1,282</u>	<u>829,171</u>	<u>863,209</u>
Balance carried forward at 31 October		<u>23,846</u>	<u>3,484</u>	<u>1,285</u>	<u>832,881</u>	<u>863,209</u>

Staplehurst Free Church

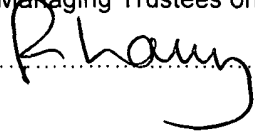
Balance sheet at 31 October 2020

	General Fund £	Missionary Fund £	Youth Fund £	Building Fund £	Total 2020 £	Total 2019 £
Fixed assets						
Building cost	-	-	-	1,260,400	1,260,400	1,260,400
Depreciation for the year				-25,208	-25,208	-25,208
Accumulated depreciation				-177,195	-177,195	-151,987
Net building value				1,057,997	1,057,997	1,083,205
Current assets						
Cash at bank and in hand	19,588	3,484	1,285	0	24,357	31,662
Debtors						
Gift Aid recoverable	5,938	-	-	-	5,938	8,175
Holiday pay	0				0	0
Liabilities: amounts falling due within one year						
Accruals	1,159	-	-	-	1,159	1,569
Holiday pay accruals	521				521	2,003
Loans	-	-	-	106,667	106,667	133,333
Mortgage	-	-	-	4,707	4,707	4,478
Net current assets/(liabilities)	23,846	3,484	1,285	-111,374	-82,759	-101,547
Long-term Liabilities						
Mortgage				113,743	113,743	111,450
Net assets	23,846	3,484	1,285	832,881	861,496	863,209
Funds:						
General Fund	23,846				23,846	31,666
Missionary Fund		3,484			3,484	1,090
Youth Fund			1,285		1,285	1,282
Building Fund				832,881	832,881	829,171
House party Fund					0	0
Total funds	23,846	3,484	1,285	832,881	861,496	863,209

The Trustees consider that the charity is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("The Act") and members have not required the charity to obtain an audit for the year in question in accordance with section 476 of the Act. The Trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the charity as at 31 October 2019 and of its deficit for the year then ended in accordance with the requirements of section 396 of the Act and which otherwise comply with the requirements of the Companies Act 2006 relating to the financial statements so far as applicable to the charity.

Approved by the Managing Trustees on and signed on their behalf by

.....
Roy Laming



Date 23rd JWE 2020 2021

Staplehurst Free Church

Notes to the financial statements for the year ended 31 October 2020

1 Accounting policies

1.1 Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards and the Companies Act 2006. In preparing the financial statements the trust follows best practice as laid down in the Statement of Recommended Practice "Accounting and Reporting by Charities", issued by the Charity Commission effective from January 2015.

1.2 Income

Donations and interest received are accounted for in the year in which the trust is entitled to receive them.

1.3 Expenditure

All expenditure is accounted for on an accruals basis and, in accordance with the requirement of the SORP, and has been classified under headings that aggregate all costs related to that category.

In accordance with the requirements of the Statement of Recommended Practice "Accounting and Reporting by Charities" all expenditure has been classified under standard headings – [the charity has taken advantage of concessions provided by SORP and prepared headings to suit the charity as opposed to by activity categories which would apply to larger charities subjected to an audit].

Depreciation on the building is depreciated on a straight-line basis over 50 years.

1.4 Funds

The general fund is available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes. Details of designated funds are as follows:

- Missionary fund – used for the support of missionaries overseas and in the UK and charities/mission organisations as approved by the Leadership Team.
- Youth fund – used to subsidise youth activities.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor. Details of restricted funds are as follows:

- Building fund – specifically for the repayment of the loans taken out to complete the construction of the church building.

2 Projects

	Total 2020	Total 2019
	£	£
Barnabus Fund	0	500
Children in Need	0	100
Children's Trust	225	300
Community Centre for Debt Advice - Staplehurst	300	325
Emmanuel Press UK	352	200
Falconer Trust	815	900
Family Trust	1,200	1,200
Gideons		200
Maidstone Churches Winter Shelter		500
Maidstone Street Pastors		100
Mission Aviation Fellowship		200
Open Doors	432	632
Orphuids UK	800	800
Pancreatic Cancer UK		750
Project Ecuador		260
Release International		200
Samaritan's Purse		100
SASRA		100
Smethurst Ministries	1,085	600
Tearfund	620	930
Torch Trust	600	800
Weald Family Hub		1250
Others	1,175	800
	<hr/> 7,604	<hr/> 11,747

3 Loans

Loans totalling £311,000 have been made by Church members since March 2012. Over the past year £26,667 has been repaid using funds from the building fund. The balance of £106,666 has been requested by the lender to be repaid within 4 years and an action plan is in hand to fulfil this.

4 Mortgage

A loan of £150,000 was completed on 3 April 2012 from the Childs Charitable Trust at the rate of 5.5% (variable) repayable over 25 years payable by monthly instalments of capital and interest of £876.89 the first payment having been made on 1 June 2012. The loan is secured on the land and building at Station Road, Staplehurst.

5 Analysis of staff costs, trustee remuneration and expenses

	2020	2019
	£	£
Salaries and wages	16,037	31,491
Social security costs	3,611	6,106
Pension costs	1,592	2,994

No employees had employee benefits in excess of £60,000 (2019: £nil). The administrator role continued to be filled on a part time basis throughout the whole year.

The charity trustees were not paid or received any other benefits in the year for undertaking this voluntary role (2019: £nil). Any expenses incurred were reimbursed in the same way as with other church members. No charity trustee received payment for professional or other services supplied to the charity (2019: £nil).

6. Related Party Transactions

There have been no related party transactions in the year (2019: £nil).