

FOREFRONT COMMUNITY CHURCH

Registered Charity Number: 1139006

UNAUDITED FINANCIAL STATEMENTS **FOR THE YEAR ENDED 31 DECEMBER 2021**

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Trustees' Annual Report for the period

| From | Period start date | | | To | Period end date | | |
|------|-------------------|----|------|----|-----------------|----|------|
| | 01 | 01 | 2021 | | 31 | 12 | 2021 |

Section A Reference and administration details

Charity name

Forefront Community Church

Other names charity is known by

Registered charity number (if any)

1139006

Charity's principal address

42 Fore Street

Chard

Somerset

Postcode

TA20 1QA

Names of the charity trustees who manage the charity

| | Trustee name | Office (if any) | Dates acted if not for whole year | Name of person (or body) entitled to appoint trustee (if any) |
|----|---------------|-----------------|-----------------------------------|---|
| 1 | Mrs H Boyland | | Retired 14/06/2021 | |
| 2 | Mr P Brazier | | Retired 31/05/2022 | |
| 3 | Mrs A Brister | | | |
| 4 | Mr M Brister | | | |
| 5 | Mr D Burfield | | | |
| 6 | Mr S Capstick | Treasurer | | |
| 7 | Ms L Dimon | | | |
| 8 | Mr P Dimon | | | |
| 9 | Mr R Grave | | Retired 21/02/2022 | |
| 10 | Mr N Marsh | | Retired 27/06/2022 | |
| 11 | Miss C Smith | | | |
| 12 | Mr S Thurbon | Chairman | | |
| 13 | Mrs J Bristow | | Appointed 27/06/2022 | |
| 14 | Mrs W Green | | Appointed 27/06/2022 | |

Names of the trustees for the charity, if any, (for example, any custodian trustees)

| Name | Dates acted if not for whole year |
|------|-----------------------------------|
| | |
| | |
| | |

Names and addresses of advisers (Optional information)

| Type of adviser | Name | Address |
|-----------------|------|---------|
| | | |
| | | |
| | | |
| | | |

Name of chief executive or names of senior staff members (Optional information)

| |
|--|
| |
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Section B Structure, governance and management

Description of the charity's trusts

| | |
|---|--|
| Type of governing document (eg. trust deed, constitution) | Forefront Community Church was converted from a company limited by guarantee (incorporated on 11 th August 2011, company number 7343328) to a Charitable Incorporated Organisation (CIO) on 27 th February 2020, recognised by Companies House as number CE020874, and retaining the same charity number 1139006. Forefront Community Church's Constitution, active from 27th February 2020, establishes the objects and powers of the CIO and the governance arrangements. |
| How the charity is constituted (eg. trust, association, company) | CIO conversion constitution registered with the Charity Commission and recognised by Companies House |
| Trustee selection methods (e.g. appointed by, elected by) | <p>Trustees are appointed in accordance with the CIO Constitution in summary as follows.</p> <ul style="list-style-type: none"> • Apart from the first charity trustees, every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees. • In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO. • All Trustees must subscribe to the Statement of Beliefs, be 16 years of age or over (and at least one trustee must be 18 years of age or over), and acknowledge acceptance of the office of trustee. • There must be at least three charity trustees and no more than twenty. • The Members of the CIO shall be its charity trustees for the time being. The only persons eligible to be Members of the CIO are its charity trustees. |

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

The charitable company (company number 07343328) was converted into a Charitable Incorporated Organisation (CIO) on 27 February 2020, which continues under charity number 1139006. From that point it is recognised by company number CE020874 with Companies House.

The Trustees held five meetings during 2021 to oversee the running of the charity. These consisted of four normal meetings and one extraordinary meeting. The charity was run on a day to day basis by the Forefront Community Centre Manager and the senior Leadership Team.

Risks

In terms of financial risk, the trustees regularly review the CIO finances and the financial review contains the policy on reserves.

Covid-19 risks continued to be a particular focus throughout the year, addressing the effects on the activities of the Church and Centre. These risks were assessed and managed with the aid of a Risk Assessment.

Forefront Community Church's Safeguarding Policy continued to be in force.

The trustees have assessed the major risks to which Forefront Community Church (including the centre) is exposed and are satisfied that systems are in place to mitigate exposure to major risks. These include, building and property security, insurance, fire and electrical safety, personnel safety and wellbeing, and the like. Specifically, at the centre; a front door electronic security entry system was installed; a CCTV system added; emergency escape lights were checked and updated; the heating system was checked and repaired; and the fire alarms checked and repaired as necessary.

Section C

Objectives and activities

Summary of the objects of the charity set out in its governing document

Forefront Community Church's objects are as follows:

- (1) To advance the Christian faith in accordance with the statement of beliefs 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.
- (2) To relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services including counselling and support services

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

The Trustees have paid due regard to the public benefits guidance issued by the Charity Commission in deciding what activities the Forefront Community Church should undertake.

Forefront Community Church is a Christian Independent Church, which subscribes to the Evangelical Alliance and their basis of faith, and also belongs to Partnership UK. It comprises a body of believers from a wide variety of backgrounds. Forefront Community Church owns and operates the Forefront Community Centre on Fore Street in Chard, which provides for community outreach and services, meeting facilities, and the church administration hub

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

Some of the activities at the Forefront Community Centre were performed and facilitated by volunteers.

Summary of the main achievements of the charity during the year

Forefront Community Church continued to apply considered strategies to achieve its charitable objects, demonstrated in part by the following.

Due to the Covid-19 Pandemic, Forefront Community Church continued to have Sunday Services, Life Group meetings and other related meetings virtually via 'online' platforms, for at least the first half of the year. As Covid restrictions eased and allowed, meetings gradually and carefully moved to physical meetings. To stay within the government guidelines, and respect people's attitudes towards the Covid pandemic, three groups of Church attendees were formed. These then met in separate locations at the same time for Sunday Services, at Holyrood School, Manor Court School and Crowshute House. However, this only continued for a short period, since it soon became possible for all to meet together, and the Sunday Services then resumed at Manor Court School for the remainder of the year. In September, Forefront Community Church held a Staycation Day at Monks Yard, Horton Cross. In December the Church held a Christmas Carol Service at Holyrood School Main Hall.

Forefront Community Centre also continued to operate on a limited basis over the first half of the year, offering some community outreach and services, and also functioning as the Church administration hub. Steadily it returned to near 'pre-Covid' operating levels as the year proceeded. During the whole year, the centre provided the much needed food bank service (the Lords Larder). Citizens Advice South Somerset also continued to operate from the centre, with their activity ramping up over the year. Community outreach at the centre also increased, in part by way of holding regular Coffee Mornings, being a 'drop in centre', and providing meeting facilities for Church and other groups.

Regarding work with local children and youth, the Church continued to financially support a full-time Youth Worker, to live locally and attend Forefront Community Church. She also received mentoring and support from the Church, and official training via South West Youth Ministries (SWYM). In return, she forged links with children and youth, especially from the local Portuguese population, and expanded on networking with another local youth worker, and schools. However, her visa expired in September and she returned home to Brazil (but see 'Strategies' later).

The Church continued to work and communicate with other churches in the area when necessary, such as being represented at the Chard Churches Together group.

Forefront Community Church allocated 15% of the general offerings income to give regular support to missionaries at home and abroad who had links with the Church. In the UK we supported SACRE working with schools in the Southwest, and supported missions in Leicester and London. Abroad we supported missionaries in Egypt, Spain, Thailand, and OM (on missionary ship Logos Hope).

The annual review of Forefront Staff pay and room hire rates was undertaken, with appropriate increases being agreed for next year.

Section D

Achievements and performance

Summary of the main achievements of the charity during the year

In pursuance of the Church's aims, the Leadership Team continued to seek a new property in Chard, which would have better served for the provision of people and skill centred activities, by having more space and facilities. Two potential premises were pursued; the Peacocks shop in Fore Street which eventually failed to be put up for sale at that time; and the Laurel Centre on Avishayes Road, for which our initial purchase bid was rejected.

Strategies for 2022

Our current strategies to achieve our charitable 'Objects' will continue as before.

An emphasis on our work with children and youth will continue, aided by the intended return from Brazil of the Youth Worker, subject to work and visa requirements, and as the reducing Covid implications continue to free up possibilities. These include, partnership with the support staff for vulnerable youth at Holyrood Academy, the Anglican Pioneer, the Escapeline volunteers (they contact those vulnerable to "county lines" gangs), and the church's own youth.

The Leadership will continue to seek a new property in Chard, which would allow for an expansion of our aims and objectives, but this is subject to suitability, acceptable change of use, and not least financial viability. In the meantime, improvements to the current Forefront Community Centre are being planned and discussed. These include; a mural on the street facing external walls which depicts a theme of 'hope', but would also brighten up this end of the town; and general refurbishment of the building as necessary including updating and improving various parts of the electrical system.

Section E

Financial review

Brief statement of the charity's policy on reserves

It is the CIO's policy that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three- and six-month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Forefront Community Church's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year of 2021.

Details of any funds materially in deficit

none

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

Section F Other optional information

Mission team giving of £8,279 (2020: £12,774) included gifts to the following individuals and organisations:

-

E Burden – OMF International £1,140 (2020: £2,442)

K & A Barrett - £1,440 (2020: £2,442)

M Strange - £640 (2020: £1,220)

P Bryan – Interserve - £450 (2020: £1,220)

B & E Higgs - £2,839 (2020: £4,230)

C & A Moises - £840 (2020: £1,220)

B & A Sheath - £408 (2020: £0)

Youth worker - £522 (2020: £0)

Grant funding of £7,720 (2020: £10,380) included grants to the following individuals out of offerings: -

Anisa Marsh £275 (2020: £300)

B & E Higgs £4,920 (2020: £9,540)

Martyna £0 (2020: £500)

World Vision £1,100 (2020: £0)

Tearfund £1,275 (2020: £0)

Lords larder £0 (2020: £40)

Alan & Nicki £50 (2020: £0)

Rachel – Youth worker £100 (2020: £0)

Assets retained for the charity's own use

The freehold property of Forefront Community Centre, 42 Fore Street, Chard, Somerset, TA20 1QA originally cost £214,080 in 2005. Depreciation is being charged at 2% straight line in accordance with the charity's accounting policy. There have been no improvements during the year which have added value to the property and all repairs are written off as incurred in the receipts and payments account.

The existing furnishings and equipment have no brought forward value since they have been depreciated in full or written off as purchased. There were no additions during the year.

Trustees

None of the Trustees (or any persons connected with them) received any expenses from Forefront Community Church during the year and there were no amounts owing at the year end.

The following trustees (and persons connected with them) received remuneration and pensions during the year, which were in accordance with the memorandum and articles of association on a reasonable basis and in the best interests of the charity: -

Wages & Salaries

Miss C M C Smith (Trustee) £28,434 (2020: £27,872)
Mrs J Marsh (spouse of Mr N Marsh) £4,894 (2020: £3,869)

Other pension costs

Miss C M C Smith (Trustee) £1,422 (2020: £1,394)

Mission team giving

No Trustee gifts

Grants payable

Miss A Marsh (daughter of Trustee Mr N Marsh) £275 (2020: £300)

Reception services

Miss A Marsh (daughter of Trustee Mr N Marsh) £500 (2020: £0)

Cleaning

Miss K Marsh (daughter of Trustee Mr N Marsh) £140 (2020: £100)

The number of trustees (and persons connected with them) with whom benefits are accruing under money purchase schemes is 1 (2020: 1).

Trustees donated offerings to the charity without condition and the aggregate value of those transactions in the year ending 31 December 2021 was £19,725 (2020: £23,030).

Operating lease

At the year end there were outstanding commitments for future minimum equipment lease payments under non-cancellable operating leases as follows: -

Due with 1 year £233 (2020: due between 2 and 5 years £582)

Restricted funds

Where offerings are donated for a specific project these are separated as restricted monies and used to fulfil those pledges. Mission team cash pledges received at 31 December 2021 were £2,803 (2020: £1,105)

Section G Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

| | | |
|---|---|--|
| Signature(s) and date |   Signed on 16/09/22 @ 09:31 |   Signed on 21/09/22 @ 11:54 |
| Full name(s) | Mr S R Thurbon | Mr S Capstick |
| Position (eg Secretary, Chair, etc) | Chairman | Treasurer |



Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Charity Name
Forefront Community Church

**On accounts for the year
ended**

31 December 2021

**Charity no
(if any)**

1139006

Set out on pages

11 to 12

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 December 2021.

**Responsibilities and
basis of report**

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

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

**Independent
examiner's statement**

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

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

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

Signed & dated:



J Jordan

Countersigned on 22/09/22 @ 16:08

Name:

Mrs J Jordan

**Relevant professional
qualification(s) or body
(if any):**

FCCA

Address:

17-18 Leach Road, Chard Business Park, Chard, Somerset, TA20 1FA

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

NONE



Receipts and payments accounts

For the period
from

01-Jan-21

To

31-Dec-21

Section A Receipts and payments

| | Unrestricted funds | Restricted funds | Endowment funds | Total funds | Last year |
|--|--------------------|------------------|------------------|------------------|------------------|
| | to the nearest £ | to the nearest £ | to the nearest £ | to the nearest £ | to the nearest £ |
| A1 Receipts | | | | | |
| Donations and gifts (including gift aid tax) | 83,206 | 9,418 | - | 92,624 | 96,011 |
| Charitable activities - hire of Forefront Community Centre | 7,713 | - | - | 7,713 | 4,979 |
| Investments - interest received | 38 | - | - | 38 | 181 |
| Other income - telephone and copier cost reimbursement | - | - | - | - | 299 |
| Government grant - job retention scheme | - | - | - | - | 774 |
| Sub total (Gross income for AR) | 90,957 | 9,418 | - | 100,375 | 102,244 |
| A2 Asset and investment sales, (see table). | | | | | |
| | - | - | - | - | - |
| | - | - | - | - | - |
| Sub total | - | - | - | - | - |
| Total receipts | 90,957 | 9,418 | - | 100,375 | 102,244 |
| A3 Payments | | | | | |
| Staff costs | 49,571 | - | - | 49,571 | 51,356 |
| Ministry expenses - Evangelism, Youth & other ministry | 11,328 | - | - | 11,328 | 6,382 |
| Hire of guildhall & other facilities | 1,316 | - | - | 1,316 | 2,595 |
| Mission team giving (detailed in trustees' report) | 8,279 | - | - | 8,279 | 12,774 |
| Reception services | 500 | - | - | 500 | - |
| Grant funding (detailed in trustees' report) | - | 7,720 | - | 7,720 | 10,380 |
| Photocopier operating lease charge | 743 | - | - | 743 | 928 |
| Insurance | 549 | - | - | 549 | 526 |
| Repairs & equipment | 5,177 | - | - | 5,177 | 1,346 |
| Postage, stationery & sundries | 322 | - | - | 322 | 269 |
| Cleaning | 532 | - | - | 532 | 357 |
| Refreshments | 15 | - | - | 15 | 36 |
| Electricity | 651 | - | - | 651 | 1,910 |
| Telephone | 650 | - | - | 650 | 812 |
| Water | 227 | - | - | 227 | 299 |
| Computer software costs | 464 | - | - | 464 | 627 |
| Accountancy & independent examination | 3,356 | - | - | 3,356 | 3,108 |
| Legal and professional fees | 120 | - | - | 120 | - |
| Sub total | 83,800 | 7,720 | - | 91,520 | 93,705 |
| A4 Asset and investment purchases, (see table) | | | | | |
| | - | - | - | - | - |
| | - | - | - | - | - |
| Sub total | - | - | - | - | - |
| Total payments | 83,800 | 7,720 | - | 91,520 | 93,705 |
| Net of receipts/(payments) | 7,157 | 1,698 | - | 8,855 | 8,539 |
| A5 Transfers between funds | - 1,105 | 1,105 | - | - | - |
| A6 Cash funds last year end | 45,786 | - | - | 45,786 | 37,247 |
| Cash funds this year end | 51,838 | 2,803 | - | 54,641 | 45,786 |

Section B Statement of assets and liabilities at the end of the period

| Categories | Details | Unrestricted funds to nearest £ | Restricted funds to nearest £ | Endowment funds to nearest £ |
|----------------------|--|------------------------------------|----------------------------------|---------------------------------|
| B1 Cash funds | Natwest current account | 14,430 | - | - |
| | Natwest reserve account 1 | 2,330 | - | - |
| | Natwest reserve account 2 | 24,949 | 2,803 | - |
| | Kingdom bond | 10,120 | - | - |
| | Cash in hand | 9 | - | - |
| | Total cash funds | 51,838 | 2,803 | - |
| | (agree balances with receipts and payments account(s)) | OK | OK | OK |

| | Details | Unrestricted funds to nearest £ | Restricted funds to nearest £ | Endowment funds to nearest £ |
|---------------------------------|--|------------------------------------|----------------------------------|---------------------------------|
| B2 Other monetary assets | Tangible Asset - Forefront Community Centre, 42 Fore Street, Chard, TA20 1QA | 201,234 | - | - |
| | Other debtors | 6,898 | - | - |
| | Prepayments | 137 | - | - |
| | | - | - | - |
| | | - | - | - |
| | | - | - | - |

| | Details | Fund to which asset belongs | Cost (optional) | Current value (optional) |
|-----------------------------|---------|-----------------------------|-----------------|--------------------------|
| B3 Investment assets | | | - | - |
| | | | - | - |
| | | | - | - |
| | | | - | - |
| | | | - | - |



| | Details | Fund to which asset belongs | Cost (optional) | Current value (optional) |
|---|---------|-----------------------------|-----------------|--------------------------|
| B4 Assets retained for the charity's own use | | | - | - |
| | | | - | - |
| | | | - | - |
| | | | - | - |
| | | | - | - |

| | Details | Fund to which liability relates | Amount due (optional) | When due (optional) |
|-----------------------|-----------------|---------------------------------|-----------------------|---------------------|
| B5 Liabilities | Trade creditors | Unrestricted | 238 | |
| | Accruals | Unrestricted | 2,499 | |
| | Other creditors | Unrestricted | 2,928 | |
| | | | - | |
| | | | - | |

Signed by one or two trustees on behalf of all the trustees

Signature & date of approval

Print Name

| | |
|---|--|
|  | <i>S R Thurbon</i> Signed on 16/09/22 @ 09:31 |
|  | <i>S Capstick 21/09/22</i> Signed on 21/09/22 @ 11:54 |

| |
|----------------|
| Mr S R Thurbon |
| Mr S Capstick |