

FOREFRONT COMMUNITY CHURCH

Registered Charity Number: 1139006

UNAUDITED FINANCIAL STATEMENTS **FOR THE YEAR ENDED 31 DECEMBER 2022**

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Trustees' Annual Report for the period

From	Period start date			To	Period end date		
	01	01	2022		31	12	2022

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	Mr P Brazier		Resigned 31/05/2022	
2	Mrs A Brister			
3	Mr M Brister			
4	Mr D Burfield			
5	Mr S Capstick	Treasurer		
6	Ms L Dimon			
7	Mr P Dimon			
8	Mr R Grave		Resigned 21/02/2022	
9	Mr N Marsh		Resigned 27/06/2022	
10	Miss C Smith			
11	Mr S Thurbon	Chairman		
12	Mrs J Bristow		Joined 27/06/2022	
13	Mrs W Green		Joined 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)	<p>Forefront Community Church is a Charitable Incorporated Organisation (CIO), charity number 1139006, and is recognised by Companies House as number CE020874.</p> <p>Forefront Community Church's Constitution, active from 27th February 2020, establishes the objects and powers of the CIO and the governance arrangements.</p>
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 2022 to oversee the running of the charity. The charity was run on a day to day basis by the Forefront Community Centre Manager, other paid staff, and volunteers as required. Spiritual leadership of the Church and associated activities were run by the Forefront Community Church Leadership Team.

Risks

In terms of financial risk, the trustees regularly review the CIO finances at each Trustees meeting (a standing item on the agenda), and the Treasurer has ongoing scrutiny of funds. The financial review contains the CIO's policy on reserves.

With the diminishing risks and effects from Covid-19, many activities in the Church and Centre returned to more normal levels.

Forefront Community Church's Safeguarding Policy continued to be in force, reviewed and updated on a regular basis.

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. An annual repair and maintenance inspection of the property was instigated, to gain an overview of its material condition and any safety concerns. It should be noted that the staff/volunteers and users of the property were encouraged to report any findings or concerns on a regular basis. The Fire Alarm system was tested every week, and serviced annually.

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 in pursuance of its Objects. The centre also provides meeting facilities, and the Church's administration hub. Christian faith services are lead and facilitated by the Church, mostly held in other suitable local premises.

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.

Section D

Achievements and performance

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.

Forefront Community Church held weekly Sunday Morning Services in the main hall of Holyrood Academy, to which anyone was welcome, and facilitated weekly 'house groups' held in Church members homes. Monthly evening communion services resumed part way through the year, also held in members homes. There were regular Youth Group meetings and activities run by the Church, as well as 'Sunday School' held at the same time as the weekly Sunday services. In September, Forefront Community Church held an 'Away Day' at Monks Yard, Horton Cross, and in December the Church held a Christmas Carol Service at Holyrood Academy Main Hall, in addition to the usual Christmas Services. An 'Alpha' course was also run by the Church.

Forefront Community Centre continued to operate throughout the year, offering community outreach and services, and also functioning as the Church administration hub. Specifically, the centre provided a food bank service (the Lords Larder), weekly community coffee mornings, social/support group meetings for young mums with their babies (Growing Together), and a week day 'drop in' centre for members of the public. 'Citizens Advice South Somerset' continued to operate from the centre twice weekly, and counselling services (NHS mental Health, etc) used the centre on an occasional basis. The centre also provided regular meeting facilities for the Church and other associated activities (Youth Groups, Meetings, etc), and occasional special uses such as an 'Alternative Halloween' evening and 'open house' for Carnival night.

Regarding work with local children and youth, the Church continued to financially support a Youth Worker, to live locally and attend Forefront Community Church. She received mentoring and support from the Church, and in return forged links with children and youth, especially from the local Portuguese population, whilst expanding on networking with another local youth worker, and Holyrood Academy.

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

Forefront Community Church's policy is to allocate a minimum of 15% of income from general offerings to mission ministries beyond our local Church. For this year the regular support to missionaries at home and abroad who had links with the Church amounted to 21.7%. In the UK we supported SACRE working with schools in the Southwest, and supported missions in Leicester and London. Abroad we supported missionaries in Spain, Thailand, and Operation Mobilisation (OM operate a missionary ship Logos Hope), as well as the occasional ad hoc contribution to special appeals.

The annual review of Forefront Staff pay and room hire rates was undertaken, with appropriate increases being agreed for next 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. The premises previously used as the Laurel Centre on Avishayes Road continued to be of interest to us, particularly when our original rejected bid for this property was reconsidered by the sellers. However, this was subsequently rejected again and the property was bought by an alternative buyer.

In an effort to 'lift' the general appearance and feeling of the lower end of Chard Fore Street (in which the Community Centre is situated), a mural was painted on the outside walls of the property. Proper permissions were granted for this. In addition necessary repairs and improvements were made to the property, including wall rendering, roofing and flashing, external painting, replacement window, removing redundant external electrical outlets/boxes, internal electrics (ongoing), and heating system repairs. Some consideration was given to reconfiguring the first floor area of the centre, by knocking through the offices and creating a larger space. However, it was concluded at that time, that the advantages gained by this

Section D	Achievements and performance
	<p>were not sufficient to outweigh the loss of office space, set against what the new space could be used for.</p> <p><u>Strategies for 2023</u></p> <p>Our current strategies to achieve our charitable 'Objects' will continue as before.</p> <p>An emphasis on our work with children and youth will continue, aided by the continued employment of our Youth Worker, subject to work and visa requirements. These include, partnership with the support staff at Holyrood Academy, the Anglican Pioneer youth worker, and the church's own youth.</p> <p>The Leadership will continue to be mindful of ways to allow for an expansion of our aims and objectives, whether this be through the use of alternative premises, and/or further improvements to our existing property.</p>
Section E	Financial review
<p>Brief statement of the charity's policy on reserves</p>	<p>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 2022.</p>
<p>Details of any funds materially in deficit</p>	<p>none</p>
<p>Further financial review details (Optional information)</p>	

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 £15,169 (2021: £8,279) included gifts to the following individuals and organisations:

-

E Burden – OMF International £4,108 (2021: £1,140)

K & A Barrett - £3,808 (2021: £1,440)

M Strange - £1,984 (2021: £640)

P Bryan – Interserve - £0 (2021: £450)

B & E Higgs - £1,947 (2021: £2,839)

C & A Moises - £1,784 (2021: £840)

B & A Sheath - £1,538 (2021: £408)

Youth worker - £0 (2021: £522)

Grant funding of £13,439 (2021: £7,720) included grants to the following individuals out of offerings: -

Anisa Marsh £300 (2021: £275)

B & E Higgs £2,760 (2021: £4,920)

Martyna £50 (2021: £0)

World Vision £7,635 (2021: £1,100)

Tearfund £2,618 (2021: £1,275)

Macmillan £76 (2021: £0)

Alan & Nicki £0 (2021: £50)

Rachel – Youth worker £0 (2021: £100)

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) £29,266 (2021: £28,434)
Mrs J Marsh (spouse of Mr N Marsh) £4,884 (2021: £4,894)

Other pension costs

Miss C M C Smith (Trustee) £1,463 (2021: £1,422)

Mission team giving

No Trustee gifts

Grants payable

Miss A Marsh (daughter of Trustee Mr N Marsh) £300 (2021: £275)

Reception services

Miss A Marsh (daughter of Trustee Mr N Marsh) £0 (2021: £500)

Cleaning

Miss K Marsh (daughter of Trustee Mr N Marsh) £23 (2021: £140)

The number of trustees (and persons connected with them) with whom benefits are accruing under money purchase schemes is 1 (2021: 1).

Trustees donated offerings to the charity without condition and the aggregate value of those transactions in the year ending 31 December 2022 was £28,751 (2021: £19,725).

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 £1,311 (2021: due with 1 year £233)

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 2022 were £3,336 (2021: £2,803)

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 25/09/23 @ 15:42		  7/10/23 Signed on 09/10/23 @ 16:04	
	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 2022

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 2022.

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:

 *Jane Jordan*
Signed on 10/10/23 @ 10:05

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



CHARITY COMMISSION
FOR ENGLAND AND WALES

Forefront Community Church

No 1139006

Receipts and payments accounts

CC16a

For the period
from

01-Jan-22

To

31-Dec-22

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)	87,264	13,997	-	101,261	92,624
Charitable activities - hire of Forefront Community Centre	8,808	-	-	8,808	7,713
Investments - interest received	76	-	-	76	38
		-	-	-	-
Sub total (Gross income for AR)	96,148	13,997	-	110,145	100,375
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	96,148	13,997	-	110,145	100,375
A3 Payments					
Staff costs	51,739	-	-	51,739	49,571
Ministry expenses - Evangelism, Youth & other ministry	19,567	-	-	19,567	11,328
Hire of guildhall & other facilities	2,652	-	-	2,652	1,316
Mission team giving (detailed in trustees' report)	15,169	-	-	15,169	8,279
Reception services	-	-	-	-	500
Grant funding (detailed in trustees' report)	-	13,439	-	13,439	7,720
Photocopier operating lease charge	784	-	-	784	743
Insurance	574	-	-	574	549
Repairs & equipment	7,746	-	-	7,746	5,177
Postage, stationery & sundries	201	-	-	201	322
Cleaning	1,449	-	-	1,449	532
Refreshments	-	-	-	-	15
Electricity	1,212	-	-	1,212	651
Telephone	965	-	-	965	650
Water	205	-	-	205	227
Computer software costs	643	-	-	643	464
Accountancy, payroll & independent examination	3,316	-	-	3,316	3,356
Legal and professional fees	-	-	-	-	120
Sub total	106,222	13,439	-	119,661	91,520
A4 Asset and investment purchases, (see table)					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	106,222	13,439	-	119,661	91,520
Net of receipts/(payments)	- 10,074	558	-	- 9,516	8,855
A5 Transfers between funds	- 2,778	2,778	-	-	-
A6 Cash funds last year end	54,641	-	-	54,641	45,786
Cash funds this year end	41,789	3,336	-	45,125	54,641



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	7,851	-	-
	Natwest reserve account 1	1,516	-	-
	Natwest reserve account 2	22,272	3,336	-
	Kingdom bond	10,141	-	-
	Cash in hand	9	-	-
	Total cash funds	41,789	3,336	-
	(agree balances with receipts and payments account(s))	OK	OK	OK
B2 Other monetary assets	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
	Tangible Asset - Forefront Community Centre, 42 Fore Street, Chard, TA20 1QA	196,952	-	
	Other debtors	2,969	-	
	Prepayments	444	-	
		-	-	-
		-	-	-
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 asset belongs	Cost (optional)	Current value (optional)
			-	-
			-	-
			-	-
			-	-
			-	-
B5 Liabilities	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
	Trade creditors	Unrestricted	185	
	Accruals	Unrestricted	3,206	
	Other creditors	Unrestricted	4,621	
			-	
			-	

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 25/09/23 @ 15:42
	<i>S Capstick</i> 9/10/23 Signed on 09/10/23 @ 16:04

Mr S R Thurbon
Mr S Capstick