

# **FOREFRONT COMMUNITY CHURCH**

Registered Charity Number: 1139006

## **UNAUDITED FINANCIAL STATEMENTS** **FOR THE YEAR ENDED 31 DECEMBER 2023**

<u>Contents</u>	<u>Page</u>
Trustees' report	1 - 8
Independent examiner's report	9 - 10
Receipts and payments account	11
Statement of assets and liabilities	12





## Trustees' Annual Report for the period

From	Period start date			To	Period end date		
	01	01	2023		31	12	2023

### 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 J Kerr	Treasurer – appointed 09/10/2023	Appointed 20/02/2023	
2	Mrs A Brister		Resigned 09/10/2023	
3	Mr M Brister	Chairman – appointed 21/11/2023		
4	Mr D Burfield			
5	Mr S Capstick	Treasurer – resigned 09/10/2023	Resigned 09/10/2023	
6	Ms L Dimon			
7	Mr P Dimon			
8	Mr D Sutcliffe		Appointed 20/03/2023	
9	Mr N Marsh		Appointed 12/05/2023	
10	Miss C Smith			
11	Mr S Thurbon	Chairman – retired 21/11/2023		
12	Mrs J Bristow			
13	Mrs W Green			

#### 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"> <li>• 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.</li> <li>• 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.</li> <li>• 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.</li> <li>• There must be at least three charity trustees and no more than twenty.</li> <li>• 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.</li> </ul>

## 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 2023 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.

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. A list of periodic service and maintenance requirements for the centre is regularly reviewed by the Trustees to best ensure continued integrity and safety (e.g. Fire Alarm system tested every week, and serviced annually, Electrical PAT performed regularly, Heating System annual service, etc.). The staff/volunteers (and users) are cognisant of the buildings material condition, and report any issues or safety concerns to the Centre Manager 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 as per the constitution:

(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 were 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 December the Church held a Christmas Carol Service at Holyrood Academy Main Hall, in addition to the usual Christmas Services. Two 'Youth Alpha' courses and two 'Adult Alpha' courses were also run by the Church in this year.

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, once weekly craft activity 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. The Centre also provided a meeting space and facilities for the 'Homeless and Rough Sleeper NHS Nursing Service' on a regular basis.

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. A week long Summer Club during School summer holiday (headed by CCT) was supported by Forefront Community Church (along with other churches in Chard) by providing volunteers and material support.

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 Evangelist work 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), and also supported Latin Link (a Brazilian based missionary organisation), as well as the occasional ad hoc contribution to special appeals.

The annual review of Forefront Staff pay and room hire rates was undertaken, but due to the current high inflation rate, the general unsettled economic situation, and a slight reduction in margins between our income and expenditure, it was decided to delay any pay rise until April 2024 next year.

In pursuance of the Church's aims, the Leadership Team continued to seek a new property in Chard, which would offer more space and facilities. However, no such opportunities arose.

Necessary repairs and improvements were made to the property, including; flat roof repair at rear of building; extensive electrical refurbishment and repairs; and a heating system upgrade.

## Section D

## Achievements and performance

### Strategies for 2024

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 continued employment of our Youth Worker for at least another year. These include, partnership with the support staff at Holyrood Academy, the Anglican Pioneer youth worker, and pursuance of other appropriate youth support activities, as well as the continued work and development of the church's own youth.

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.

## 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 reduction 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. The level of reserves has reduced slightly throughout the year of 2023, although it is still within the lower end margin.

### **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.

**Mission team giving** of £11,781 (2022: £15,169) included gifts to the following individuals and organisations: -

E Burden – OMF International £3,297 (2022: £4,108)  
 K & A Barrett - £3,297 (2022: £3,808)  
 M Strange - £1,679 (2022: £1,984)  
 B & E Higgs - £0 (2022: £1,947)  
 C & A Moises - £1,679 (2022: £1,784)  
 B & A Sheath - £1,679 (2022: £1,538)  
 Youth worker - £150 (2022: £0)

**Grant funding** of £12,753 (2022: £13,439) included grants to the following individuals out of offerings: -

Anisa Marsh £175 (2022: £300)  
 B & E Higgs £240 (2022: £2,760)  
 Martyna £0 (2022: £50)  
 World Vision £7,104 (2022: £7,635)  
 Tearfund £0 (2022: £2,618)  
 Macmillan £0 (2022: £76)  
 Camps - Spree £510 (2022: £0)  
 Harvest – Alpha course, lords larder & step £1,498 (2022: £0)  
 London City Mission £1,613 (2022: £0)  
 Operation Mobilisation £1,613 (2022: £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) £31,013 (2022: £29,266)  
 Mrs J Marsh (spouse of Mr N Marsh) £4,368 (2022: £4,884)

#### **Other pension costs**

Miss C M C Smith (Trustee) £1,551 (2022: £1,463)

#### **Mission team giving**

No Trustee gifts

#### **Grants payable**

Miss A Marsh (daughter of Trustee Mr N Marsh) £175 (2022: £300)

#### **Cleaning**

Miss K Marsh (daughter of Trustee Mr N Marsh) £0 (2022: £23)

The number of trustees (and persons connected with them) with whom benefits are accruing under money purchase schemes is 1 (2022: 1).

## Section F Other optional information continued

Trustees donated offerings to the charity without condition and the aggregate value of those transactions in the year ending 31 December 2023 was £33,531 (2022: £28,751).

### 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 £787 (2022 : £1,311)

Due after more than 1 year £262 (2022 : £787)

### Restricted funds

Where offerings are donated for a specific project these are separated as restricted monies and used to fulfil those pledges. Cash pledges received at 31 December 2023 were £1,956 (2022: £3,336)

## 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	 <i>S R Thurbon</i> Signed on 19/06/24 @ 09:08		 <i>Jonathan Kerr</i> Signed on 18/06/24 @ 19:44	
	Full name(s) Mr S R Thurbon		Mr J Kerr	
Position (eg Secretary, Chair, etc)	Trustee		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 2023

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 2023.

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 24/06/24 @ 07:16

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-23

To

31-Dec-23

### 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 £
<b>A1 Receipts</b>					
Donations and gifts (including gift aid tax)	107,182	16,154	-	123,336	101,261
Charitable activities - hire of Forefront Community Centre	9,203	-	-	9,203	8,808
Investments - interest received	386	-	-	386	76
Other Income - photocopying reimbursed	14	-	-	14	-
<b>Sub total (Gross income for AR)</b>	<b>116,785</b>	<b>16,154</b>	<b>-</b>	<b>132,939</b>	<b>110,145</b>
<b>A2 Asset and investment sales, (see table).</b>					
	-	-	-	-	-
	-	-	-	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>116,785</b>	<b>16,154</b>	<b>-</b>	<b>132,939</b>	<b>110,145</b>
<b>A3 Payments</b>					
Staff costs	57,698	-	-	57,698	51,739
Ministry expenses - Evangelism, Youth & other ministry	22,094	150	-	22,244	19,567
Hire of guildhall & other facilities	2,574	-	-	2,574	2,652
Mission team giving (detailed in trustees' report)	11,781	-	-	11,781	15,169
Grant funding (detailed in trustees' report)	-	12,753	-	12,753	13,439
Photocopier operating lease charge	740	-	-	740	784
Insurance	628	-	-	628	574
Repairs & equipment	7,903	4,896	-	12,799	7,746
Postage, stationery & sundries	429	-	-	429	201
Cleaning	1,197	-	-	1,197	1,449
Electricity	1,030	-	-	1,030	1,212
Telephone	1,138	-	-	1,138	965
Water	250	-	-	250	205
Computer software costs	739	-	-	739	643
Accountancy, payroll & independent examination	3,607	-	-	3,607	3,316
<b>Sub total</b>	<b>111,808</b>	<b>17,799</b>	<b>-</b>	<b>129,607</b>	<b>119,661</b>
<b>A4 Asset and investment purchases, (see table)</b>					
	-	-	-	-	-
	-	-	-	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>111,808</b>	<b>17,799</b>	<b>-</b>	<b>129,607</b>	<b>119,661</b>
<b>Net of receipts/(payments)</b>	<b>4,977</b>	<b>- 1,645</b>	<b>-</b>	<b>3,332</b>	<b>- 9,516</b>
<b>A5 Transfers between funds</b>	<b>- 265</b>	<b>265</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>A6 Cash funds last year end</b>	<b>41,789</b>	<b>3,336</b>	<b>-</b>	<b>45,125</b>	<b>54,641</b>
<b>Cash funds this year end</b>	<b>46,501</b>	<b>1,956</b>	<b>-</b>	<b>48,457</b>	<b>45,125</b>

## 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 £
<b>B1 Cash funds</b>	Natwest current account	6,553	-	-
	Natwest reserve account 1	3,267	-	-
	Natwest reserve account 2	26,461	1,956	-
	Kingdom bond	10,216	-	-
	Cash in hand	4	-	-
	<b>Total cash funds</b>	<b>46,501</b>	<b>1,956</b>	<b>-</b>
	(agree balances with receipts and payments account(s))	OK	OK	OK

	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
<b>B2 Other monetary assets</b>	Tangible Asset - Forefront Community Centre, 42 Fore Street, Chard, TA20 1QA	192,670	-	
	Other debtors	6,949	-	
	Prepayments	157	-	
		-	-	-
		-	-	-
		-	-	-

	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
<b>B3 Investment assets</b>			-	-
			-	-
			-	-
			-	-
			-	-


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

	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
<b>B5 Liabilities</b>	Trade creditors	Unrestricted	244	
	Accruals	Unrestricted	3,829	
	Other creditors	Unrestricted	3,855	
			-	
			-	

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 19/06/24 @ 09:08
	<i>Jonathan Kerr</i> Signed on 18/06/24 @ 19:44

Mr S R Thurbon
Mr J Kerr