



FREEDOM CHURCH

Report and financial statements

For the year to 31st March 2022

Freedom Church is the operating name of Great Barton Free Church Limited

Registered company number 08364261

Registered charity number 1151616

FREEDOM CHURCH

Great Barton Free Church Limited

Registered company number 08364261

Charity Information *(as at the date of approval of the Trustees report)*

Status	Registered as Great Barton Free Church Limited Charitable company limited by guarantee Registered company number 08364261 Registered charity number 1151616	
Trustees and Directors	Mr M S Long Mrs L R M Potter Mr S Collins Mrs L R Rollett Mr T Harrington N J Langford	(Appointed 1 August 2021) (Appointed 1 August 2021) (Chair from 1 August 2021) (Resigned 1 August 2021)
Leaders	Mr M S Long Mrs E A Long	
Governing Document	Articles of Association adopted 2nd January 2013	
Principal Address	Freedom Church Mill Road Great Barton Bury St Edmunds Suffolk IP31 2RU	
Independent Examiner	Robert Allin FCA Milton Hall Ely Road Milton Cambridge CB24 6WZ	
Bankers	Barclays Bank plc Bury St Edmunds Suffolk IP33 1DY CCLA Investment Management Ltd London EC4V 4ET Co-operative Bank Southway Skelmersdale WN8 6WT	

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Year ended 31 March 2022

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Great Barton Free Church Limited

Registered company number 08364261

Report of the Trustees for the year ended 31 March 2022

The Trustees (who are also the directors of the Charity for the purposes of the Companies Act 2006) present their report along with the financial statements of the church for the year ended 31 March 2022. The financial statements have been prepared in accordance with the accounting policies set out on pages 8 and 9 and comply with applicable law and charity accounting convention.

Structure, governance and management

The church was founded in the 1840's as part of Garland Street Baptist Church, Bury St Edmunds, becoming independent in 1948 and changing its legal name to Great Barton Free Church some years later. In June 2012 the membership decided to incorporate the charity by transferring the assets and liabilities together with the administrative function to a charitable company with the same name and under Articles of Association with the same Basis of Faith and similar objects (approved by the Trustees on 2nd January 2013). The company became active on 1st April 2013 when the entire funds of the unincorporated charitable trust were transferred. On 18th December 2015, a new operating name was adopted, Freedom Church; the legal name remains unchanged. The company is limited by guarantee and does not have a share capital. The liability of members on a winding up is limited to £10 each.

The Church is an independent evangelical church welcoming anyone who wishes to attend irrespective of their faith or denominational background. It is a member of the Evangelical Alliance and within Skylark International, a community of evangelical churches in the UK and beyond.

A team of Trustees (who are also the directors of the charitable company) provide spiritual oversight for the Church and each confirms their adherence to the Statement of Faith. Trustees are appointed by ordinary resolution at a general meeting or by the body of trustees to fill a vacancy ratified at the immediately following general meeting. One third of the Trusteeship retires at each annual general meeting and may offer themselves for re-election. The minimum and maximum number of Trustees is four and twelve, respectively. The Trustees holding office during the year and since are:

Mr M S Long	(Appointed 1 August 2021)
Mrs L R M Potter	
Mr S Collins	(Appointed 1 August 2021)
Mrs L R Rollett	
Mr T Harrington	(Chair from 1 August 2021)
N J Langford	(Resigned 1 August 2021)

During the early part of the year Mr T Harrington and his wife, Mrs S Harrington served as Church Leaders reporting to the Trustees. On 1 August 2021 they ceded that role to Mr M and Mrs E Long.

Leaders assume responsibility for spiritual leadership, directing and implementing Church Vision and managing the administrative function under the oversight of the Trustees. Mr T Harrington attended Trustee meetings in his dual role as Church Leader and Trustee (Director), and from August Mr M Long assumed that dual role. Mr Long is remunerated in his role as Church Leader and receives no emoluments as Trustee. Leaders' remuneration is approved by the Trustees, a decision that excludes the Trustee/Leader from the quorum. Mr Harrington ceased taking remuneration last year and has received no remuneration in 2021/22. He remains on the trustee board. Mrs Harrington remains on the leadership team.

During the year, no Trustee or connected person received remuneration, except as described above.

Volunteers

The Church would simply not function without the invaluable help of the many who volunteer, running and assisting with fellowship clusters, outreach events and numerous areas of church ministry. The Trustees are truly grateful to all who give freely of their time in these ways.

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Report of the Trustees for the year ended 31 March 2022 (continued)

Objectives and activities

The charitable objective of the Church is for the public benefit to advance the Christian faith in accordance with the Basis of Faith set out in the Church constitution and to do such charitable activities as are consistent with those beliefs. The Trustees have had regard to the guidance issued by the Charity Commission on public benefit.

This objective is developed through sound teaching, being a centre for prayer and Christian fellowship and a group of people seeking to demonstrate the love and power of God to the local community and beyond.

Freedom Church's vision is to be fully focused on the presence of the Lord, centered in and welcoming the local community and providing resources to that community and Christian ministries both locally and further afield.

Church services are inter-denominational, open to all who wish to attend irrespective of faith, albeit of necessity over the last year these have been conducted largely through the use of online technology and telephone to those who are unable to access technology. Over the past year teaching has continued to develop the vision (Community, Presence and Resource – CPR) and has specifically focused on navigating the congregation and local community through the Coronavirus pandemic whilst retaining healthy spiritual and emotional wellbeing. Similarly, cluster groups - House Groups, prayer groups, specific interest groups and family ministry aimed at supporting parents as they raise their children have largely been conducted on-line and the use of chat forums has seen a considerable take-up, particularly for communicating prayer requests and sharing significant answers to prayer.

Church mission work is both local and international and comprises evangelical, training and relief and aid programmes. As part of this work, the Church donates 10% of income received from offerings and giving to a wide variety of Christian charities and ministries. In the past year these included A2B, a charity working to relieve poverty in Albania; New Day United UK, working into slum areas of South Africa; and national charities such as Open Doors, Open the Book (the Bible Society), Kintsugi Hope and Christians Against Poverty (CAP).

Through our members the Church has worked with a diverse mix of Christian ministries connecting with the local community through the provision of foodstuff to Storehouse, a local food bank; and support both financial and practical to Bury Drop-in centre, a local women's refuge and Mission Resource providing practical construction skills to other ministries. Specifically, this year the congregation have contributed £6,990 to create a hardship fund specifically for the relief of those who have been adversely affected by the Coronavirus pandemic.

The outreach programme in Great Barton has been significantly curtailed due to Coronavirus, however as and when restrictions have permitted the Freedom Cafe has hosted outdoor and Covid secure gatherings during the summer months and a pre-Christmas event for the community. In partnership with a local soft play company, Covid secure pre-school activities have also been organised whenever possible. Additionally, successful on-line Alpha courses have been run and a new partnership has commenced with Kintsugi Hope to promote and support emotional and mental well-being.

Despite the challenges of the last year there has been an overall increase in the numbers of people who regard Freedom Church as their church.

Grant making and gifts

It is church practice to gift a minimum of 20% of income from offerings and donations; 10% each to Skylark International and other Christian ministries. Giving is usually in excess of 20% and in the year to 31st March 2022 amounted to 26% (2021: 27%) of unrestricted offerings including Gift Aid tax relief. Note 4.2 to the accounts provides details of the beneficiaries of that unrestricted giving together with those benefitting from restricted giving.

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Report of the Trustees for the year ended 31 March 2022 (continued)

Future developments

At the start of 2021 a period of transition in the senior leadership was announced which comes into full effect from August 2021 as Mr & Mrs Long take on that role.

Looking forward, whilst the objectives of the church remain unchanged there will be noticeable differences in the way the Church fulfils them:

- In the aftermath of Covid-19, there will be less emphasis on large weekly gatherings although opportunities for gathering will remain open for worship, teaching, and sharing of life experiences and testimony on alternate Sunday mornings.
- There will be a much greater emphasis on gathering in smaller 'life groups' where a greater level of support and encouragement can happen in a secure environment.
- Extending the reach and support we give to the community in Great Barton showing God's love in practical ways, in prayer and by being His light and voice locally; particularly through the Freedom Cafe and using opportunities to support local businesses through the Integrous Business cluster,
- Developing the wider mission of the Church through continued support of current initiatives and encouraging an ethos of whole life mission and social action amongst our members, including growing an awareness and Christian responsibility for diversity and ecological concerns,

As lockdown restrictions are eased the re-opening of Freedom Café and the Church more generally for the benefit of local groups and community are key to pursuing wider opportunities for achieving our objectives. Successfully developing the scope and opening hours of Freedom Cafe is seen as key to the future success and growth of the church and community surrounding Freedom Church and the opportunity of employing a coffee shop manager and small team is actively being explored.

Finance

In accordance with company law, the financial statements are prepared on the accruals basis.

During the year total offerings, donations and gift aid increased by 2.2% to £101,765 from £99,558 in the previous year.

In addition grant income was £10,002 comprising: Suffolk Community Foundation - Harris Family Fund £2,500 and Suffolk Giving Fund £2,000 - to help finance our Debt Coach for the Bury St Edmunds CAP Centre; Covid recovery grants of £2,273 from West Suffolk Council, £685 and £1,544 from West Suffolk Councillors Locality Grant and Great Barton Parish Council respectively to help re-establish and develop the community hub; and, £1,000 from the Tudwick Foundation for the Kintsugi Wellbeing Project. The trustees are grateful to the grantors for this funding.

Unrestricted giving which finances staff salaries and Church running costs was £86,466 (2021: £77,980). Income received for specific purposes was £25,301 (£27,578 in 2021), substantially for the Bury St Edmunds CAP Centre. In addition, just over £5,000 was raised (in addition to grants) to establish Freedom Café community hub and just under £2,000 for this years Gift Day appeal principally for the benefit of CAP clients.

Other income increased dramatically to £37,015 (2021: £1,954) as church activities resumed after covid restrictions were eased. Significantly the income relates to the reinvigorated Café, now open to the local community and related community outreach groups and events. Hire of church premises has also recovered and increased over the historic average.

As the church reopened, non-staff costs - outreach and running and maintaining church buildings – significantly increased to support the community hub. Total resources expended during the year (excluding restricted funds) were £117,880 (2021: £85,124). Restricted expenditure amounted to £28,621 (2021: £29,678) the significant element of which was £19,175 to finance the CAP Centre and gifts of £3,759 from the Gift Day and Hardship appeal funds.

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Report of the Trustees for the year ended 31 March 2022 (continued)

Finance (continued)

The Church employed two part-time Community Workers, mainly engaged running the Bury St Edmunds CAP Centre, and, for the latter seven months, a full time Community outreach worker to run Freedom Café community hub.. Salaries were also paid to Church Leaders and an Associate Leader and two part-time clerical staff. Total staff costs were £66,056 (2021: £57,830).

At the end of the year the Church had unrestricted funds totalling £31,905 (2021: £22,405) of which £25,134 (2021: £17,321) is held as net current assets. Money not needed for immediate use is deposited with COIF Charities Deposit Fund. In addition, the Church is holding £4,968 (2021: £12,182) for specific projects.

Reserves Policy

The Trustees recognise that in normal circumstances income will match expenditure. Hence, it is general practice to maintain sufficient reserves to meet foreseeable expenditure for the month ahead. Unrestricted net current assets on 31st March 2022 represent about two month's cover. Towards the year end and since, there has been a general increase of offerings and donations which has stabilised cash flow and now shows an improvement over that of 2021/22. The trustees consider the Church will remain a going concern for the foreseeable future. In making this assessment, the trustees have considered the on-going impact of Covid-19 and have concluded the effect on net income will not be material.

Risk Management

The Trustees have examined the major strategic and operational risks that the church faces and confirm that all major insurable risks are covered under church liability and all risks cover. Safeguarding and health and safety policies extensively updated have been kept under review. Contractual and financial risks are monitored on an on-going basis and appropriate action is taken as required.

Statement of Trustees responsibilities

The Trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

FREEDOM CHURCH

Great Barton Free Church Limited

Registered company number 08364261

Report of the Trustees for the year ended 31 March 2022 (*continued*)

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The Trustees declare that they have approved the report above and it is signed on their behalf by:

Trevor Harrington

.....
T Harrington - Trustee

12th December 2022

FREEDOM CHURCH

Great Barton Free Church Limited

Registered company number 08364261

Statement of financial activities (Income & Expenditure) for the year ended 31 March 2022

		2022			2021		
	Note	Unrestricted funds	Restricted funds	Total funds	Unrestricted funds	Restricted funds	Total funds
		£	£	£	£	£	£
Income and endowments							
Donations and legacies	3	86,466	25,301	111,767	87,980	27,578	115,558
Investment income		5	—	5	5	—	5
Charitable activities	3	37,015	—	37,015	1,854	100	1,954
Total income		<u>123,486</u>	<u>25,301</u>	<u>148,787</u>	<u>89,839</u>	<u>27,678</u>	<u>117,517</u>
Expenditure							
Expenditure on charitable activities	4	117,880	28,621	146,501	85,124	29,678	114,803
Total expenditure		<u>117,880</u>	<u>28,621</u>	<u>146,501</u>	<u>85,124</u>	<u>29,678</u>	<u>114,803</u>
Net income/(expenditure) before transfers		5,606	(3,320)	2,286	4,715	(2,001)	2,714
Transfer Between Funds		3,894	(3,894)	—	(2,100)	2,100	—
Net income and net movement in funds		<u>9,500</u>	<u>(7,214)</u>	<u>2,286</u>	<u>2,615</u>	<u>99</u>	<u>2,714</u>
Reconciliation of funds							
Total funds brought forward		22,405	12,182	34,587	19,790	12,083	31,873
Total funds carried forward	10 to 11	<u>31,905</u>	<u>4,968</u>	<u>36,873</u>	<u>22,405</u>	<u>12,182</u>	<u>34,587</u>

There have been no recognised gains or losses other than the net incoming and resources expended for the year to 31st March 2022 and the previous year.

All incoming and expended resources relate to continuing activities.

The notes on pages 8 to 16 form part of these financial statements.

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Great Barton Free Church Limited
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Balance sheet as at 31st March 2022

		2022			2021		
	Note	Unrestricted funds	Restricted funds	Total funds	Unrestricted funds	Restricted funds	Total funds
		£	£	£	£	£	£
Fixed assets:							
Tangible fixed assets	7	6,771	107	6,878	5,084	211	5,295
Current assets:							
Debtors	8	4,342	170	4,512	2,452	155	2,607
Bank and Cash		27,360	4,909	32,269	19,139	13,230	32,369
Total current assets		<u>31,702</u>	<u>5,079</u>	<u>36,781</u>	<u>21,591</u>	<u>13,385</u>	<u>34,976</u>
Liabilities:							
Creditors due within one year	9	(6,568)	(218)	(6,786)	(4,270)	(1,414)	(5,684)
Net current assets		25,134	4,861	29,995	17,321	11,971	29,292
Net assets		<u>31,905</u>	<u>4,968</u>	<u>36,873</u>	<u>22,405</u>	<u>12,182</u>	<u>34,587</u>
Total funds	10 to 11	<u>31,905</u>	<u>4,968</u>	<u>36,873</u>	<u>22,405</u>	<u>12,182</u>	<u>34,587</u>
<i>Unrestricted funds analysis:</i>							
General fund		21,289			17,438		
Designated funds		<u>10,616</u>			<u>4,967</u>		

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for

- (a) Ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) Preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the FRS102 Statement of Recommended Practice: Accounting and Reporting by Charities (effective January 2019).

The financial statements were approved by the Trustees on 12th December 2022 and signed on their behalf by:

Trevor Harrington

Mr T Harrington - Chair

The notes on pages 8 to 16 form part of these financial statements.

FREEDOM CHURCH

Great Barton Free Church Limited

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Notes forming part of the accounts for the year ended 31 March 2022

1. General information

The charity is constituted as a company limited by guarantee registered in England & Wales. The registered office address, being the principal address, is shown on the Charity information page.

2. Accounting policies

Convention

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention on a going concern basis.

Going concern

There are no material uncertainties about the charity's ability to continue. Based on the adequacy of the charity's reserves as at the balance sheet date, along with their knowledge of the charity's ability to meet bills, payments and other liabilities as they fall due, the directors have a reasonable expectation that the charity has sufficient resources to continue to operate for the foreseeable future. In making this assessment the trustees have considered the impact of Covid-19 and have concluded that its impact on net income will not be material.

Tangible fixed assets, depreciation and impairment

Tangible assets are capitalised if they can be used for more than one year, and cost at least £200. They are valued at cost and depreciated on a straight line basis; property improvements by 20% p.a. and equipment by 25% p.a. An annual impairment review is done of all fixed assets and, where required, the assets are written down to fair value.

Fund accounting

In accordance with the SORP, funds are accounted for as follows:

- Unrestricted funds comprise accumulated surpluses and deficits on the general fund and designated funds. The funds are available for use at the discretion of the trustees in furtherance of the Church's objectives
- Designated funds are those funds designated for particular purposes or projects at the discretion of the trustees.
- Restricted funds are created when grants or donations are made for particular purposes, the use of which is limited to those purposes.

Incoming resources

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

Where incoming resources have related expenditure (as with income from events) the incoming resources and related expenditure are reported gross in the SoFA.

Grants and donations are only included in the SoFA when the Church has unconditional entitlement to the resources.

Incoming resources given under the Gift Aid scheme are included in the SoFA inclusive of the recoverable tax. The tax to be reclaimed from HM Revenue & Customs is accounted for as a debtor.

FREEDOM CHURCH

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Notes forming part of the accounts for the year ended 31 March 2022 (continued)

2. Accounting policies (continued)

Incoming resources (continued)

Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

Recoverable gift aid. This is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.

Donated services are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Expenditure

Liabilities, including irrecoverable VAT, are recognised as soon as there is a legal or constructive obligation committing the Church to pay resources.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources. The basis of allocation is shown in note 4.1 to these financial statements.

Pension commitments

The Church pays employers contributions into a group pension defined contribution scheme for its employees in accordance with the workplace pension regulations. Contributions are accounted for in the SoFA when payable. The assets of the scheme are held entirely separately from those of the Church.

Financial instruments

All financial instruments are basic financial instruments initially recognised at cost and subsequently measured at the lower of cost and net realisable value or likely liability. Such assets and liabilities are not discounted.

Taxation

The company is a registered charity and is exempt from taxation under the Income & Corporation Taxes Acts. The company is not VAT registered.

Gift Aid tax relief claims and allowance under the Gift Aid Small Donations Scheme are made on relevant offerings and other giving.

Cashflow statement

The company has taken advantage of the exemption provided by the FRS 102 SORP and has not prepared a Cash Flow Statement for the year.

Critical accounting estimates and areas of judgement

The trustees do not consider that there are any material sources of estimation or uncertainty at the balance sheet date that could result in a material adjustment to the carrying values of assets and liabilities in the next reporting period.

FREEDOM CHURCH

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Notes forming part of the accounts for the year ended 31 March 2022 (continued)

3. Incoming resources

3.1 Analysis of offerings and donations

	2022			2021
	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	£	£	£	£
Offerings and donations	72,279	13,479	85,758	83,052
Grants (note 3.2)	–	10,002	10,002	16,000
Tax recoverable	14,187	1,820	16,007	16,506
	<u>86,466</u>	<u>25,301</u>	<u>111,767</u>	<u>115,558</u>

3.2 Grant income

The Church received income from grants as follows:

	2022			2021
	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	£	£	£	£
Suffolk Community Foundation				
- Henry Smith Charities	–	–	–	5,000
- Harris Family Fund	–	2,500	2,500	–
- Suffolk Giving Fund	–	2,000	2,000	–
West Suffolk Council Locality Grant	–	685	685	–
The Tudwick Foundation	–	1,000	1,000	1,000
West Suffolk Council Covid Emergency Grant	–	2,273	2,273	10,000
Great Barton Parish Council	–	1,544	1,544	–
	<u>–</u>	<u>10,002</u>	<u>10,002</u>	<u>16,000</u>

3.3 Analysis of other incoming resources

	2022			2021
	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	£	£	£	£
Premises income	6,417	–	6,417	52
Outreach				
Freedom Café	18,985	–	18,985	1,481
Keep-Fit Club	–	–	–	–
Freedom Tots	6,710	–	6,710	–
Community events – Fireworks evening	1,253	–	1,253	–
Other community events	3,100	–	3,100	310
Ministry				
Youth and young church events	495	–	495	–
Sundry income	55	–	55	111
	<u>37,015</u>	<u>–</u>	<u>37,015</u>	<u>1,954</u>

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Great Barton Free Church Limited

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Notes forming part of the accounts for the year ended 31 March 2022 (continued)

4. Analysis of the costs of Church activities

	2022				2021
	Ministry	Mission	Outreach	Total	Total
	£		£	£	£
Staff costs, travel and training	34,225	–	27,900	62,125	50,739
Speakers and resources	541	–	–	541	60
Freedom Café cost of sales & overheads	–	–	11,869	11,869	827
Catering, clubs & events	1,995	–	8,453	10,448	899
Youth and young church	721	–	–	721	201
Donations and giving (note 4.2)	–	25,491	1,200	26,691	37,911
Sundry expenses	216	–	27	243	65
Apportionment of:					
Property overheads (note 4.1)	8,282	–	–	20,644	–
			12,362		12,780
Support costs (note 4.1)	5,288	–	7,931	13,219	11,321
	<u>51,268</u>	<u>25,491</u>	<u>69,742</u>	<u>146,501</u>	<u>114,803</u>

4.1 Analysis of property overheads and support costs across Church activities

	2022				2021
	Ministry	Mission	Outreach	Total	Total
	£	£	£	£	£
Property:					
Rent	74	–	49	123	123
Utilities	2,078	–	3,118	5,196	1,567
Insurance	690	–	1,034	1,724	1,837
Cleaning	1,257	–	1,886	3,143	2,912
Maintenance	2,537	–	3,805	6,342	1,849
Depreciation and loss on asset disposal	1,646	–	2,470	4,116	4,492
	<u>8,282</u>	<u>–</u>	<u>12,362</u>	<u>20,644</u>	<u>12,780</u>
Support:					
Staff costs and training	2,119	–	3,179	5,298	4,926
Accountancy and bookkeeping	1,763	–	2,645	4,408	2,394
Postage, printing & stationery	134	–	202	36	679
Telephone, internet & computer	358	–	538	896	1,017
Subscriptions	447	–	671	1,118	1,055
Independent Examiners fee	460	–	690	1,150	1,200
Sundry expenses	5	–	8	13	50
	<u>5,288</u>	<u>–</u>	<u>7,931</u>	<u>13,219</u>	<u>11,321</u>

Property and Support overheads are apportioned to church activities; 60% to ministry and 40% to outreach (2021: 60% ministry and 40% outreach).

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Notes forming part of the accounts for the year ended 31 March 2022 (continued)

4. Analysis of the costs of Church activities (continued)

4.2 Analysis of mission giving (grants)

	2022		2022
	Charities	Individuals	Total
	£	£	£
Missionary support	8,647	580	9,227
Relief of poverty and support	13,525	3,939	17,464
	<u>22,172</u>	<u>4,519</u>	<u>26,691</u>
	2021		2021
	Charities	Individuals	Total
	£	£	£
Missionary support	8,058	1,871	9,929
Relief of poverty and support	14,738	13,244	27,982
	<u>22,796</u>	<u>15,115</u>	<u>37,911</u>

The Church supports missions and missionaries in the UK and internationally and has done so for a number of years. Whilst some of this support has no end date, the Trustees do review giving on at least an annual basis and they have not communicated open-ended commitments. They are confident donees would not consider there are any such commitments. As such, the arrangements do not constitute future constrictive obligations.

Included above are contributions of £7,800 (2021, £7,800) from the Church to Christians Against Poverty (CAP) under a partnership agreement which provides for a local debt counselling and support centre (bury St Edmunds CAP Centre). Under the agreement, the contribution is reviewed annually by the Church trustees under guidance from CAP. In the event of the closure of the Centre, the Church has a contractual obligation to pay £100 per month for twelve months from the date of termination.

In addition, giving to other charities amounting to £1,000 or over annually and included in the total above is as follows:

	2022	2021
	£	£
Skylark International	8,647	7,798
Aid to the Balkans UK (A2B)	3,400	6,238
Kintsugi Hope Project	1,200	–

5. Staff Costs

	2022	2021
	£	£
Gross wages, salaries and benefits in kind	63,409	56,153
Employer's National Insurance costs	–	–
Pension costs	2,647	1,677
Total staff costs	<u>66,056</u>	<u>57,830</u>

The average number of staff employed during the year was 7 (2021: 6) On a full-time equivalent basis it was 3 (2021: 3).

FREEDOM CHURCH

Great Barton Free Church Limited

Registered company number 08364261

Notes forming part of the accounts for the year ended 31 March 2022 (continued)

6. Trustees remuneration and related party transactions

Excluding reimbursed out of pocket expenses wholly in respect of Church operating costs, there were no payments made to the Trustees and Directors during the period in their capacity as Trustees and Directors of the Church except as disclosed below.

As provided by the Church Articles of Association, Mr T Harrington, being executive Trustee and Director and his wife were employed as Church Leaders (key management) until 31 July 2021, and in that role, they were remunerated by the Church. Mrs Harrington continues to be remunerated as Associate Leader. During the year remuneration paid excluding employer pension contributions was; Mr T Harrington: £nil (2021: £11,773) and Mrs S Harrington: £10,724 (2021: £15,697). In addition, employers pension contributions of £259 were paid on behalf of Mrs S Harrington (2021: £785).

On 1 August 2021, Mr M Long and his wife Mrs E Long assumed the Church Leadership role and M Long was elected to the Board of Trustees. Both are remunerated in their Leadership role and, during the year they were each paid £11,899 and employers pension contributions of £422 each were paid on their behalf.

During the year monetary gifts of £420 and £160 were made to Mr & Mrs Harrington and Mr & Mrs Long respectively at the time of the leadership hand-over (2021: monetary gifts of £150 each made to trustee directors: N Langford, I McKee, Mrs L Potter, and Mrs L Rollett; non-monetary gifts of £37 and £15 respectively to Mr & Mrs N Langford and Mrs L Rollett respectively).

Trustees external to the main Church body occasionally visit Freedom Church to preach and teach and in common with all visiting speakers, they receive round sums to cover travel and out of pocket expenses. There were no such occasions in 2022 or 2021.

Mr T Harrington and Mr N Langford are also directors of Skylark International Community that provide support and spiritual oversight to Freedom Church. During the year the Church paid a tithe of £8,647 to Skylark International Community (2021: £7,798).

In respect of the year, no fees are payable to the Charity's Independent Examiner, other than for the independent examination (2021: £nil).

7. Fixed assets

Church buildings

The land and buildings the Church occupies are not capitalised in these accounts as legal title and significant rights and obligations as regards the assets rest with the trustees of a separate trust, known informally as the Land Trust. The trustees of the Land Trust, who are members of the Church, are obliged to ensure the land and buildings are used for purposes consistent with the objects of that trust. The Church is the main tenant. Whilst no rent is charged, the Church is responsible for insurance, maintenance and all running costs. Any improvement expenditure, whilst financed by the Church is subject to the approval of the Land Trustees.

In 2019 the Land Trustees leased the Church hall roof to West Suffolk Council for the installation of a solar photovoltaic array. The Church benefits from a reduction in the cost of electricity used.

FREEDOM CHURCH

Great Barton Free Church Limited

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Notes forming part of the accounts for the year ended 31 March 2022 (continued)

7. Fixed assets (continued)

Assets capitalised	Property improvements	Equipment	Total
Cost			
At 1 April 2021	13,924	24,680	38,604
Additions	1,245	4,454	5,699
Disposals	–	(896)	(896)
At 31 March 2022	15,169	28,238	43,407
Depreciation			
At 1 April 2021	13,104	20,205	33,309
Charge for the year	656	3,458	4,114
Eliminated on disposals	–	(894)	(894)
At 31 March 2022	13,760	22,769	36,529
Carrying amount			
At 31 March 2022	1,409	5,469	6,878
At 31 March 2021	820	4,475	5,295

8. Debtors

	2022			2021
	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	£	£	£	£
Recoverable taxation	2,320	170	2,490	2,140
Prepayments	2,022	–	2,022	467
	4,342	170	4,512	2,607

9. Creditors

	2022			2021
	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	£	£	£	£
PAYE and social security	445	218	663	509
Accruals and deferred income	6,093	–	6,093	5,175
Other creditors	30	–	30	–
	6,568	218	6,786	5,684

FREEDOM CHURCH

Great Barton Free Church Limited

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Notes forming part of the accounts for the year ended 31 March 2022 (continued)

10. Unrestricted Funds

	Balance at 31/03/2021	Income	Expenditure	Transfers	Balance at 31/03/2022
	£	£	£	£	£
General Fund	17,438	93,503	82,209	(7,443)	21,289
Designated Funds:					
Freedom Café	–	18,961	23,248	4,287	–
Community events	–	11,022	9,023	(1,597)	402
Mission fund	3,730	–	3,400	8,647	8,977
Good Neighbour Scheme	952	–	–	–	952
Youth Mission Fund	285	–	–	–	285
	<u>22,405</u>	<u>123,486</u>	<u>117,880</u>	<u>3,894</u>	<u>31,905</u>

In the previous year the movements in the charity's unrestricted funds were as follows:

	Balance at 31/03/2020	Income	Expenditure	Transfers	Balance at 31/03/2021
	£	£	£	£	£
General Fund	13,210	89,839	75,713	(9,898)	17,438
Designated Funds:					
Mission fund	5,343	–	9,411	7,798	3,730
Good Neighbour Scheme	952	–	–	–	952
Youth Mission Fund	285	–	–	–	285
	<u>19,790</u>	<u>89,839</u>	<u>85,124</u>	<u>(2,100)</u>	<u>22,405</u>

Freedom Café and Community events funds are for the running of the reinvigorated church outreach programme to provide a local community hub.

The Mission fund is income set aside to support home and overseas missions. Donations are made to missionary charities and to individuals working in Christian mission. All grants are considered and approved by Trustees.

Good Neighbour Scheme commenced early in 2016/17 being a small structured group of volunteers offering help and support to fellow residents in need. Put simply, neighbours being neighbours!

Youth Mission Fund was established to assist with the travel costs of young people from the Church working in Christian missions. Grants are considered by the Leaders.

11. Restricted Funds

	Balance at 31/03/2021	Income	Expenditure	Transfers	Balance at 31/03/2022
	£	£	£	£	£
Freedom Café – giving fund	–	7,366	1,652	(5,714)	–
Bury St Edmunds CAP Centre	6,078	12,256	19,175	2,125	1,284
Gift Day Fund	214	1,959	1,360	–	813
Hardship Fund	3,381	203	2,399	–	1,185
Kintsugi Hope Project	785	1,013	2,412	1,125	511
Vision Offering	866	2,229	973	(1,430)	692
Bible Fund	160	–	34	–	126
Outreach Activities	373	–	91	–	282
House on The Hill	75	–	–	–	75
Special offerings for other charities	250	275	525	–	–
	<u>12,182</u>	<u>25,301</u>	<u>28,621</u>	<u>(3,894)</u>	<u>4,968</u>

FREEDOM CHURCH

Great Barton Free Church Limited

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Notes forming part of the accounts for the year ended 31 March 2022 (continued)

11. Restricted Funds(continued)

In the previous year the movements in the charity's unrestricted funds were as follows:

	Balance at 31/03/2021	Income	Expenditure	Transfers	Balance at 31/03/2022
	£	£	£	£	£
Mission Fund	317	3,842	4,159	—	—
Bury St Edmunds CAP Centre	9,039	12,597	17,658	2,100	6,078
Gift Day Fund	—	2,849	2,635	—	214
Hardship Fund	625	6,990	4,234	—	3,381
Kintsugi Hope Project	—	1,000	215	—	785
Vision Offering	820	100	54	—	866
Bible Fund	160	—	—	—	160
Outreach Activities	747	—	374	—	373
House on The Hill	75	—	—	—	75
Special offerings for other charities	300	300	350	—	250
	<u>12,083</u>	<u>27,678</u>	<u>29,679</u>	<u>2,100</u>	<u>12,182</u>

Freedom Café Giving Fund received gifts made specifically to help establish Freedom Café community hub.

The restricted Mission fund receives income given specifically to help local and overseas missions. Donations are made to missionary charities and to individuals working in Christian mission in accordance with donors wishes subject to Trustees approval.

Bury St Edmunds CAP Centre operates in partnership with national charity, Christians Against Poverty, to provide debt counselling and befriending to those in the local community struggling with debt and financial hardship. Activities are largely concentrated in Bury St Edmunds and surrounding villages.

Gift Day fund church appeals to bless those in the local community with whom church members work or help.

The Hardship fund is a special appeal to assist and bless those particularly hard hit or struggling financially due to covid-19 restrictions or ill-health.

Kintsugi Hope Wellbeing Project commenced in February 2021 and facilitates, through virtual and physical peer-mentoring groups, a safe space for people who feel or have felt overwhelmed by mental or emotional health challenges, providing tools for self-management.

Vision fund is a special offering made for the enhancement of Church facilities to resource and support the Church Vision to provide a focus for the local and wider community. Fund resources applied to capital expenditure is transferred to the general fund as capital projects are completed. Such expenditure is depreciated within the general fund according to the charity's accounting policy. Capital assets transferred in 2021/22 amounted to £1,430 (2021: £nil).

The Bible Fund was established to provide support where cost is a barrier to purchasing a bible.

Outreach Activities. With the permission of the donor, the Gospel on the Green fund which was established some years ago to support open air ministry and outreach events held at Beyton and Thurston has now a wider remit covering any outreach events or activities.

Special offerings to other charities represent donations received in response to appeals on behalf of other charities. The amounts are passed directly to the charities concerned.

FREEDOM CHURCH

Great Barton Free Church Limited

Registered company number 08364261

Independent Examiner's Report for the year ended 31 March 2022

I report to the trustees on my examination of the financial statements of Great Barton Free Church Limited ('the charity') for the year ended 31 March 2022.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you 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 accounts of the company 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 accounts 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(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. 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 attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Robert E Allin

Robert Allin FCA
Independent Examiner

Milton Hall, Ely Road
Milton, Cambridge, CB24 6WZ

12th December 2022