



FREEDOM CHURCH

Report and financial statements

For the year to 31st March 2025

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

Registered company number 08364261

Registered charity number 1151616

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 (Chair) Mrs L R Rollett Mr S Campbell Mr J Bullen
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	Robin Jackson FCA Churchgate Accountants Ltd 16-18 Langton Place Bury St Edmunds IP33 1NE
Bankers	Barclays Bank plc Bury St Edmunds Suffolk IP33 1DY Co-operative Bank Southway Skelmersdale WN8 6WT

Year ended 31 March 2025

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Report of the Trustees for the year ended 31 March 2025

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 2025. The financial statements have been prepared in accordance with the accounting policies set out on pages 6 to 15 and comply with applicable law and charity accounting convention.

Structure, governance, and management

The Trustees holding office during the year and since are:

Mr S Collins (Chair)
Mrs L R M Potter
Mrs L R Rollett
Mr M S Long
Mr T Harrington (Resigned 22 February 2025)
Mr S Campbell (Appointed 08 September 2025)
Mr J Bullen (Appointed 08 September 2025)

Mr M and Mrs E Long have been the church leaders throughout the year and have developed a wider group of leaders responsible for different areas across the church.

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.

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

Volunteers

The Trustees are truly grateful to all who give freely of their time in to volunteer in a variety of ways in the church. Particularly this year we have been blessed by an increasing number of volunteers serving through the community coffee shop on a regular basis.

Activities in 2024/25

The church continues to meet on a monthly rhythm of two weeks in 6 smaller expressions and two weeks as a larger intergenerational gathering. There is also a monthly evening worship gathering and when there is a fifth Sunday in the month this is used to gather specifically to eat and pray together

The community outreach programme in Great Barton continues to be developed principally via the conduit of the Freedom Community Cafe hosting a growing range of events and activities. Activities through the year have seen the continuation in the dementia friendly 'honeypot cafe', a SEND cafe for those with special educational needs and their carers and a TOTS group.

As the Freedom Community Café has expanded a separate trading entity has been established with the Church as 100% shareholder.

Support for spiritual, emotional and mental well-being continues to be provided specifically through regular Alpha courses and the Kintsugi Hope programme.

The church continues to support the A2B mission in Albania and New Day United in South Africa both through prayer and finances.

Ongoing Developments in 2025/26

Whilst the objectives of the church remain unchanged there will continue to be noticeable differences in the way the Church fulfils them.

Of particular note this year there will be a greater connection with the adjacent Jubilee Farm and Home Education initiatives which Mr & Mrs Long are both actively pioneering with the support of the church as part of a wider connection to the local community.

Report of the Trustees for the year ended 31 March 2025 (continued)

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 to £181,278 from £126,782 in the previous year.

In addition, grant income was £59,609 (2024: £6,910) comprising the following:

- Suffolk Carers Fund 1 £7,593
- Suffolk Carers Fund 2 £12,808
- Pargiter £5,000
- Warm Spaces £1,400
- SEND £2,500
- Tots £5,000
- Research Grant £4,000
- Rope Trust – CAP Centre £8,544
- Technology Grant £1,515
- Household Support £5,000
- Surviving Winter Support £5,000
- Community Action – Warm Spaces £1,250

The trustees are grateful to the grantors for this funding.

Other income increased to £37,281 (2024: £34,123).

The Church employed two part-time Community Workers, mainly engaged running the Bury St Edmunds CAP Centre and 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 £102,494 (2024: £96,854).

At the end of the year the Church had unrestricted funds totaling £51,980 (2024: £22,451) of which £50,226 (2024: £18,669) is held as net current assets. In addition, the Church is holding £36,448 (2024: £5,788) 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 2025 represent about two month's cover. The trustees consider the Church will remain a going concern for the foreseeable future.

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.

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


.....
S Collins - Chair of Trustees

30/11/26
.....
Date

Statement of Financial Activities
(including an Income and Expenditure Account)
For the Year Ended 31st March 2025

		2025		2024	
	Notes	Unrestricted Funds	Restricted Funds	Unrestricted Funds	Restricted Funds
<u>Income and endowments from:</u>					
Donations and legacies	3	112,868	68,411	103,890	22,892
Investment income		96	-	406	-
Charitable activities	3	37,281	-	34,123	-
Total Income		150,245	68,411	138,419	22,892
<u>Expenditure on:</u>					
Charitable activities		116,698	41,769	140,247	33,637
Total Expenditure	4	116,698	41,769	140,247	33,637
Net income/(expenditure) before transfers		33,547	26,642	(1,828)	(10,745)
Transfers between funds		(4,018)	4,018	(11,719)	11,719
Net income and net movement in funds		29,529	30,660	(13,547)	974
<u>Reconciliation of funds</u>					
Total funds brought forward		22,451	5,788	35,998	4,814
Total funds carried forward	10 to 11	51,980	36,448	22,451	5,788

There have been no recognised gains or losses other than the net income and resources expending for the year to 31 March 2025 and the previous year.

All incoming and expended resources relate to continuing activities.

The note on pages 6 to 15 form part of these financial statements.

Statement of Financial Position
As at 31 March 2025

	Notes	Unrestricted Funds	2025 Restricted Funds	Total	Unrestricted Funds	2024 Restricted Funds	Total
Fixed Assets							
Tangible Fixed Assets	7	1,753	1,274	3,027	3,781	-	3,781
Investment in Subsidiary		1		1	1	-	1
Current Assets							
Debtors and prepaid expenses	8	14,255	279	14,534	9,299	71	9,370
Cash at bank and in hand		45,048	34,894	79,942	18,941	5,717	24,658
Total Current Assets		59,303	35,173	94,476	28,240	5,788	34,028
Creditors: amounts falling due within one year	9	(9,077)	-	(9,077)	(9,571)	-	(9,571)
Net Current Assets		50,226	35,173	85,399	18,669	5,788	24,457
Net Assets		51,980	36,448	88,428	22,451	5,788	28,239
Total Funds	10 to 11	51,980	36,448	88,428	22,451	5,788	28,239
<i>Unrestricted Fund Analysis:</i>							
<i>General Fund</i>		46,183			16,633		
<i>Designated Fund</i>		5,798			5,818		

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025. 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
- (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

These financial statements were approved by the trustees and authorised for issue on xxxx and are signed on their behalf by:



S Collins
Chair of Trustees
Company number 08364261

The note on pages 6 to 15 form part of these financial statements.

FREEDOM CHURCH

Great Barton Free Church Limited

Registered company number 08364261

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

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

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

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
- 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 income 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.

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 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 employee 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 allowances 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

Great Barton Free Church Limited

Registered company number 08364261

3. Incoming resources

3.1 Analysis of offerings and donations

	2025		2024	
	Unrestricted	Restricted	Total Funds	Total Funds
	Funds	Funds		
Offerings and donations	87,496	14,117	101,613	101,111
Grants (note 3.2)	6,500	53,110	59,610	6,910
Tax recoverable	18,872	1,183	20,055	18,761
	112,868	68,411	181,279	126,782

3.2 Grant income

The Church received income from grants as follows:

	2025		2024	
	Unrestricted	Restricted	Total Funds	Total Funds
	Funds	Funds		
Honeypot Café				
- Suffolk Carers Fund 1		7,593	7,593	1,500
- Suffolk Carers Fund 2		12,808	12,808	250
- Pargiter		5,000	5,000	
West Suffolk Council			-	
- Warm Spaces		1,400	1,400	1,000
- SEND	2,500		2,500	
- Tots		5,000	5,000	
Tesco			-	1,000
ASDA			-	1,570
Research Grant	4,000		4,000	1,590
Rope Trust - CAP Centre		8,544	8,544	
Technology Grant		1,515	1,515	
Suffolk Community - Household Support		5,000	5,000	
Suffolk Community - Surviving Winter Support		5,000	5,000	
Community Action - Warm Spaces		1,250	1,250	
	6,500	53,110	59,609	6,910

3.3 Analysis of other incoming resources

	2025		2024	
	Unrestricted	Restricted	Total Funds	Total Funds
	Funds	Funds		
Premises income	11,420	-	11,420	9,844
Outreach				
Freedom Café	-	-	-	11,263
Freedom Tots	5,335	-	5,335	1,363
Community events - Fireworks evening	-	-	-	2,675
Other community events	1,982	-	1,982	3,396
Youth and young church events	179	-	179	1,108
Sundry income	18,365	-	18,365	4,474
	37,281	-	37,281	34,123

4. Analysis of the costs of Church activities

	2025			2024
	Ministry	Mission	Outreach	Total
Staff costs, travel and training	78,623	-	23,871	102,494
Speakers and resources	350	-	-	350
Catering, clubs & events	4,548	-	4,861	9,409
Youth and young church		-	143	143
Donations and giving (note 4.2)		13,720	8,197	21,917
Sundry expenses	3,235	-	3,613	6,848
Apportionment of:		-	-	-
Property overheads (note 4.1)	3,882	-	2,588	6,470
Support costs (note 4.1)	6,502	-	4,334	10,836
				-
	97,140	13,720	47,607	158,467
				173,884

£41,769 of the expenditure relates to restricted funds (2024: £33,637).

4.1. Analysis of property overheads and support costs across Church activities

	2025			2024
	Ministry	Mission	Outreach	Total
Property:				
Rent	75	-	50	125
Utilities	(1,113)	-	(743)	(1,855)
Insurance	1,261	-	841	2,102
Cleaning	-	-	-	-
Maintenance	2,188	-	1,459	3,647
Depreciation	1,471	-	981	2,452
	3,883	-	2,588	6,472
Support:				
Staff costs and training	291	-	194	485
Postage, printing & stationery	301	-	201	502
Telephone, internet & computer	1,223	-	815	2,038
Subscriptions	658	-	439	1,097
Accountancy fees	3,798	-	2,532	6,330
Admin costs	230	-	154	384
	6,501	-	4,335	10,837
				9,588

Property and Support overheads are apportioned to Church activities; 60% to ministry and 40% to outreach (2024: 60% ministry and 40% outreach).

In the year, £3,300 of total accountancy fees related to the Independent Examiners report (2024: £4,500). The balance of accountancy fees are made up of software subscription fees and bookkeeping costs.

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

4.2 Analysis of mission giving (grants)

	2025		2025
	Charities	Individuals	Total
Missionary support	13,720	-	13,720
Relief of poverty and support	8,197	-	8,197
	<u>21,917</u>	<u>-</u>	<u>21,917</u>
	2024		2024
	Charities	Individuals	Total
Missionary support	12,370	-	12,370
Relief of poverty and support	10,979	-	10,979
	<u>23,349</u>	<u>-</u>	<u>23,349</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 (2024: £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 annual and included in the total above is as follows:

	2025	2024
Skylark International	8,160	8,160
Aid to the Balkans UK (A2B)	2,400	2,400
Kintsugi Hope Project	700	1,200
New Day UK	1,200	1,200

5. Staff Costs

	2025	2024
Gross wages, salaries and benefits in kind	97,185	89,644
Employer's National Insurance costs	469	1,110
Pension costs	4,840	6,100
Total staff costs	<u>102,494</u>	<u>96,854</u>

The average number of staff employed during the year was 7 (2024: 7). On a full-time equivalent basis it was 3 (2024: 3)

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 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 M Long, being executive Trustee and Director and his wife were employed as Church Leaders (key management) and in that role, they are remunerated by the Church. During the year remuneration paid excluding employer pension contributions were: Mr M Long £15,600 (2024: £15,730) and Mrs E Long £15,600 (2024: £15,730). In addition, employers pension contributions of £780 each were paid on behalf of both Mr and Mrs Long (2024: £787).

Mr T Harrington resigned as a trustee in the year, however is a director of Skylark International Community that provide support and spiritual oversight to Freedom Church. During the year, the Church paid a total of £8,160 to Skylark International Community (2024: £8,160).

Mrs S Harrington was remunerated for part of the year in her role as Associate Leader. During the year remuneration paid excluding employer pension contributions was £1,091 (2024: £12,587). In addition, employers pension contributions of £55 were paid on her behalf (2024: £629).

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.

7. Fixed assets (continued)

Assets Capitalised	Property Improvements	Equipment	Total
Cost			
At 1 April 2024	15,833	30,367	46,200
Additions	-	1,699	1,699
At 31 March 2025	15,833	32,066	47,899
Depreciation			
At 1 April 2024	14,798	27,621	42,419
Charge for the Year	382	2,071	2,453
At 31 March 2025	15,180	29,692	44,872
Carrying Amount			
At 31 March 2025	653	2,374	3,027
At 31 March 2024	1,035	2,746	3,781

8. Debtors

	Unrestricted Funds	2025 Restricted Funds	Total Funds	2024 Total Funds
Recoverable taxation	4,365	101	4,466	4,565
Other debtors and prepayments	2,531	178	2,709	3,142
Amounts due from associated compa	7,359	-	7,359	1,663
	14,255	279	14,534	9,370

9. Creditors

	Unrestricted Funds	2025 Restricted Funds	Total Funds	2024 Total Funds
PAYE and social security	-	-	-	1,354
Accruals and deferred income	7,838	-	7,838	5,054
Other creditors	1,239	-	1,239	3,163
	9,077	-	9,077	9,571

10. Unrestricted Funds

	Balance at 31/03/2024	Income	Expenditure	Transfers	Balance at 31/03/2025
General Fund	16,633	149,866	(116,298)	(4,018)	46,183
Designated Funds:					-
Community Café	746				746
Mission Fund	3,998	200	(257)		3,941
Good Neighbour Scheme	952				952
Youth Mission Fund	122	179	(143)		158
	22,451	150,245	(116,698)	(4,018)	51,980

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

	Balance at 31/03/2023	Income	Expenditure	Transfers	Balance at 31/03/2024
General Fund	30,814	117,917	(113,868)	(18,230)	16,633
Designated Funds:					-
Community Café	-	11,263	(10,517)		746
Community Events	402	8,949	(15,862)	6,511	-
Mission Fund	3,708	290			3,998
Good Neighbour Scheme	952				952
Youth Mission Fund	122				122
	35,998	138,419	(140,247)	(11,719)	22,451

The Community café and 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.

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 31/03/2024	Income	Expenditure	Transfers	Balance at 31/03/2025
Bury St Edmunds CAP Centre	-	23,844	(27,613)	3,769	-
Gift Day Funds	813	-	-	-	813
Hardship Fund	935	-	(239)	-	696
Kintsugi Hope Project	-	1,515	-	-	1,515
Vision Offering	1,592	-	-	-	1,592
Bible Fund	126	-	-	-	126
Outreach Activities	1,195	-	(1,444)	249	-
Honeypot Café (Home Instead)	1,127	-	-	-	1,127
Suffolk Carers Fund 1	-	7,593	(3,835)	-	3,758
Suffolk Carers Fund 2	-	12,808	(821)	-	11,987
Pargiter	-	5,000	(369)	-	4,631
Household Support	-	5,000	(1,175)	-	3,825
Warm Spaces	-	2,650	(2,650)	-	-
Surviving Winter Support	-	5,000	-	-	5,000
Tots	-	5,000	(3,623)	-	1,377
	5,788	68,410	(41,769)	4,018	36,448

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

	Balance at 31/03/2023	Income	Expenditure	Transfers	Balance at 31/03/2024
Bury St Edmunds CAP Centre	1,180	16,652	(29,551)	11,719	-
Gift Day Funds	813	-	-	-	813
Hardship Fund	935	-	-	-	935
Kintsugi Hope Project	411	-	(411)	-	-
Vision Offering	692	900	-	-	1,592
Bible Fund	126	-	-	-	126
Outreach Activities	582	1,000	(387)	-	1,195
House on the Hill	75	-	(75)	-	-
Honeypot Café (Home Instead)	-	1,750	(623)	-	1,127
Warm Spaces	-	1,000	(1,000)	-	-
Research Grant	-	1,590	(1,590)	-	-
	4,814	22,892	(33,637)	11,719	5,788

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-monitoring groups, a safe space for people who feel or have felt overwhelmed by mental or emotional health challenge, providing tools for self-management.

11. Restricted Funds (continued)

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 wide 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 asset transferred in 2024/24 amounted to £nil (2024: £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.

House on the Hill is an outdoor family worship gathering that has ended.

The Honeypot Café is a community support group that meets at Freedom Church and is for over 65's with a focus on dementia sufferers and their families/carers.

Suffolk Carers Fund 1 is for the Honeypot Café, a community support group that meets at Freedom Church and is for over 65s with a focus on dementia sufferers and their families/carers.

Suffolk Carers Fund 2 is for the Honeypot Café, a community support group that meets at Freedom Church and is for over 65s with a focus on dementia sufferers and their families/carers.

Pargiter is for the Honeypot Café, a community support group that meets at Freedom Church and is for over 65s with a focus on dementia sufferers and their families/carers.

Household Support is to assist and bless those particularly hard hit or struggling financially due to debt, heating poverty or ill health.

The Warm spaces grant from Suffolk County Council is put towards heating costs for the church. The church provides a warm space for anyone in need in the community.

Surviving Winter Support is a grant from Suffolk County Council towards heating coats at the church. The church provides a warm space for anyone in need/want in the community.

Tots is to provide helpers, facilities and support for pre-school children.

Research Grant is a grant for the church community worker to carry out research of the local community and users of the church as to how they can get involved with research - identifying barriers such as the inability to write or access technology. This project has ceased.

12. Transfers

A transfer of £4,018 (2024: £11,719) has been made from the unrestricted reserves to the Bury St Edmunds CAP Centre and Outreach Programme, as the expenditure exceeded funding and so general funds were used.

13. Related Parties

The intercompany loan with Freedom Community Café Limited at the year end is £7,359 (2024: £1,663).

FREEDOM CHURCH

Great Barton Free Church Limited

Registered company number 08364261

Independent Examiner's Report for the year ended 31 March 2025

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 2025.

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- matter of concern identified

I have completed my examination. I have identified matters of concern that give me reasonable cause to believe that the accounts prepared for the Company are not fully compliant with the accounting requirements of section 396 of the 2006 Act and have not been prepared fully in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

No separate record has been kept by the Company for petty cash transactions in the year. Petty cash expenditure incurred by volunteers and staff has been reimbursed from cash received. Therefore, the accounting records are deemed to be incomplete, as these transactions cannot be quantified no comment can be made on their materiality.

Now that a treasurer has been formally appointed and been aware of the issue noted above, actions have been taken to resolve this.

I confirm that no other 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.


Robin Jackson FCA
Churchgate Accountants Limited
16-18 Langton Place
Bury St Edmunds, IP33 1NE

30 JANUARY 2026