

**FRESHBROOK CHURCH
TRUSTEES' REPORT FOR THE YEAR ENDING 31ST MARCH 2021**

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE PERIOD
01 APRIL 2020 TO 31 MARCH 2021
FOR
FRESHBROOK CHURCH**

Charity Information

Registered – 20 June 2016

Charity Number 1167735

Trustees: 01 April 2020 - 31 March 2021

A Bailey (Retired 31/12/20)
G Bennett
A Caird (Resigned 30/12/20)
R Cheung
N Cox
S Cox
C Davison
D Davison
J Edmonds
G Furze (Co-Opted 01/04/20 – Resigned 30/09/20)
J Gauger (Resigned 31/10/20)
M.Gresham (Elected 02/02/21)
P.Lewis (Elected 02/02/21 – Resigned 09/03/21)
A Martin
M Wood

Chairman of the Trustees: J Edmonds

Registered Address:

Worsley Road
Freshbrook
Swindon
Wiltshire
SN5 8NU

Bankers: CAF Bank Limited

25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Independent Examiner: Mr D Barnes

The Trustees present their report with the financial statements of the charity for this period.

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Structure, Governance and Management

The church is established under a constitution adopted by Members in 17 April 2016, and became a Registered Charity on 20 June 2016 (and became active on 01 October 2016).

The Constitution defines the Charity Trustees as the Elders and Deacons. The Elders and Deacons are drawn from the membership and are confirmed by election at a Church Meeting in accordance with the Church Rules. The only exception to this would be if the Church Meeting were to appoint a new Pastor from outside the church membership who would upon appointment, immediately become an Elder and therefore a Trustee.

Church meetings are held on a quarterly basis, the meeting in October being the Annual General Meeting. Due to COVID 19 there was no Church Meeting in April or July 2020. The October and February meetings did take place but February was a hybrid 'In Person' and via Zoom For those unable to attend in person).

New Trustees are provided with an information pack which includes copies of the Trust Deed, recent Trustees reports and information on Trustee responsibilities. They are also briefed by the Chairman of the Trustees.

Trustees are able to attend training seminars for Church Trustees as required.

Risk management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

It is still the case that the major risk to the charity is that church offerings do not keep pace with the expenditure of the church. There have been adequate reserves to cope with this and the 2021/2022 financial budget was set with an aim of reducing reliance on reserve. To help raise some additional funds we held a special gift day at the end of March.

Objectives

The charity (Church) is a Charitable Incorporated Organisation. Registration with the Charity Commission under the Charities Act 2011 was completed on 01 October 2016. The purposes of the Church as stated in the CIO document are:

- 1) The advancement of the Christian Faith in accordance with its Basis of Faith, primarily, but not exclusively, within the town of Swindon and the surrounding neighbourhood.
- 2) Such other charitable purposes as shall, in the opinion of the membership of the Church in a general meeting, put into practice the teaching of the Lord Jesus Christ in accordance with the Basis of Faith.

The effective management of the Church is left with the Trustees. The Trustees are in turn accountable to the members of the Church in accordance with the Church constitution document.

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Activities

The Trustees consider that the performance of the charity (Church) this year has been satisfactory.

NOTE COVID 19:

From 01 April 2020 until 31/12/2021 the services, events and activities were affected by the Covid 19 pandemic. The Church replaced meetings which usually took place in the building with virtual meetings on platforms such as You Tube and Zoom. When circumstance and restrictions allowed we started to reopen the church for meetings in line with government guidelines.

The Trustees appointed a designated team to oversee COVID Protocols for the church so all our activities followed Government guidance.

The gospel has been preached faithfully throughout the year. In addition to the main Sunday Services, Small Groups have been run (on Zoom) enabling people to learn more about the Christian faith in an open and informal manner.

The Church continues to support mission work across the World. This includes long-term mission partners in Senegal and Columbia as well as short term partners in other parts of the world.

The Church usually provides activities for different age groups within the wider community, meeting specific needs, establishing contacts and building relationships. For example, there are groups for children and young people, parents and toddlers, day-time groups for older people and a seniors' lunch club held monthly and a weekly lunchtime Snack & Chat meeting for local people. However, none of these took place during this year due to the pandemic.

Activities in local schools operate both independently and collaboratively with other agencies. During this year these activities have happened via videos created by the team.

The church continues to be a nominated food distribution centre for Swindon Food Collective (formerly Food Bank). This is in line with its objectives to undertake acts of kindness in the community. This continued during the pandemic as an essential service.

The Church premises usually host numerous outside organisations, both secular and religious, throughout the year. However, only Blood Donors (as an essential service) continued to book meetings.

The Annual Christmas Market has proved to be very popular and provides a successful link with the local community and other local Charities. (Due to Covid 19 The 2020 Christmas Market this year was cancelled).

The volunteering of Church members in local initiatives such as Swindon Night Shelter and Swindon Street Pastors were reduced this year due to the pandemic.

We have developed a larger Pastoral Care Team who are very much involved with helping those in need within our local community. This was especially true during the Covid lockdowns.

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Achievements

The number of members of the CIO increased slightly over the period.

During the year, as part of our 5-year programme of works, we replaced most of the light fittings in the church to LED bulbs and panels; replaced all the suspended ceiling panels and refurbished the heating system within the building. We also redecorated most of the rooms as well as some areas on the outside of the building. This was achieved in a much smaller time period than planned due to the grants received from Wiltshire Historic Churches and Freshbrook Parish Council to whom we are most grateful.

Future Plans

The Trustees have continued to develop the ministry of the Church in line with the long-term plan for the Church.

The church is able to run a CAP Money Management Course when needed or in response to perceived needs in the community for awareness of financial planning matters.

Other initiatives will be developed in response to perceived needs as they arise.

Financial Report

The Trustees review the finances regularly as part of the effective stewardship of the Church.

Further information on our accounts can be found in the Trustees Responsibilities section and the attached Financial Balance Sheet.

However, both Income and Expenditure for the General Fund of the Church remained at similar levels to 2019/2020. This was helped by the receipt of two grants during the year to help finance the maintenance programme and a gift day at the end of March 2021.

Depreciation of fixed assets

Assets are depreciated on a straight-line basis over their estimated useful life (usually assumed to be 5 years). Items of equipment costing less than £1000 are not included in the church assets.

Reserves

The Trustees consider it to be expedient, in the light of their Risk Assessment, to hold reserves equivalent to three months normal running costs for the Church. This equates to £32,588 for this year. This provides sufficient funds to cover the administration, management and support costs in the event of a significant and sustained drop in income.

Investment policy and objectives

The Constitution authorises the Trustees to make investments using the general funds of the CIO. At present there are no investments. Part of the Church cash assets are held in a savings account which generates a nominal return and our plan is to close this down and move the funds into our general account to consolidate the funds available.

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Church gifts and Missionary support

The Trustees consider and approve all Church gifts and Missionary support. Where a donor has specifically requested that part or all of their donation should go to a particular individual or organisation then this wish is respected provided that it accords with the aims and objectives of the Church. If it does not the donation will not be accepted by the Church.

Employees

The charity had seven paid employees during the year:

- Pastor (full-time)
- Youth Pastor (full-time)
- Office Manager (part-time)
- Pastoral Worker (part-time)
- Cleaner/Caretaker (3 x part-time)

Transactions with Trustees and other Connected Persons No Trustees received remuneration from the Church in 2020-2021 apart from the Pastor, Youth Pastor and Office Manager who are salaried employees.

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.

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the Trustees to prepare financial statements for each financial year. These include the income and expenditure of the charity for that period. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of Trustees on 06 December 2021 and signed on its behalf by:

S Cox - Trustee and Church Administrator



C Davison - Trustee



Freshbrook Church

Report and Accounts

Year Ended 31 March 2021

Income and Expenditure Account

	2021	2020
<u>Income</u>		
Gifts and Offerings		
Freewill offering	132,550	112,273
Restricted Income	5,460	6,050
Tax recovery and interest	31,654	24,284
Restricted Mission Fund	4,140	5,450
Youth work	25	25
Other Income	12,282	38,658
<u>Total Income for the year</u>	<u>186,111</u>	<u>186,740</u>
<u>Expenditure</u>		
Charitable Activities		
Salaries	80,040	77,385
Worker expenses	1,254	892
Direct charitable activities	18,503	23,557
inc Restricted Fund	4,140	5,450
Open House Lunch Club	-	1,996
	<u>103,937</u>	<u>109,280</u>
Governance Costs		
Salaries	20,015	19,662
Office and administration	4,542	5,020
Other governance costs	4,561	4,508
Building maintenance	11,391	30,655
Utilities and IT	16,737	18,798
	<u>57,246</u>	<u>78,643</u>
Fixed assets purchased in year		(22,072)
Depreciation	3,806	2,541
<u>Total Expenditure for the year</u>	<u>164,989</u>	<u>168,392</u>
<u>Surplus/(deficit) for the year</u>	<u>21,122</u>	<u>18,348</u>

Freshbrook Church

Report and Accounts

Year Ended 31 March 2021

Balance Sheet

	2021		2020	
Freshbrook church building - insurance valuation		3,785,818		3,785,818
Fixed Assets				
Fixtures, Fittings and Equipment				
Brought forward at net book value	20,639		24,446	
Add: Purchases in year	-		-	
Less: Depreciation charge for year	3,806	16,833	2,541	21,905
		<u>3,802,651</u>		<u>3,807,723</u>
Current Assets				
Cash & Bank balances:				
CAF High Interest Account		59,889.28		59,862
CAF Current Account				
General Fund	43,382		17,519	
Restricted Mission Fund	160		425	
Designated Funds	100		1,211	
Parent and Toddler Group	250		64	
Snack and Chat	226	44,118	101	19,320
Building Society		-		-
Petty Cash		200		200
Open House Lunch		101		101
Total Funds carried forward		<u>104,308.28</u>		<u>79,483</u>
Less: Current Liabilities				
Designated Funds				
Total Assets		<u>3,906,959</u>		<u>3,887,206</u>
Freshbrook Church Building		3,785,818		3,785,818
Capital and Provisions				
Brought forward	103,929		85,581	
Surplus/(deficit)	21,121	125,050	18,348	103,929
		<u>3,910,868</u>		<u>3,889,747</u>

Freshbrook Church

Report and Accounts

Year Ended 31 March 2021

Statement of Financial Activities

		2021	2020
INCOMING RESOURCES	NOTES		
Gifts and Offerings	1	173,829	148,082
Other Income	2	12,282	38,658
Total Incoming Resources		<u>186,111</u>	<u>186,740</u>
RESOURCES EXPENDED			
Charitable Activities	3	103,937	109,280
Governance Costs	4	57,246	78,643
Total resources expended		<u>161,183</u>	<u>187,923</u>
NET INCOMING RESOURCES			
Funds Brought Forward	5	79,483	80,666
Funds Carried Forward	6	104,308	79,483
Net incoming resources		<u>24,825</u>	<u>(1,183)</u>

Freshbrook Church

Report and Accounts

Year Ended 31 March 2021

Notes to the Accounts

	2021	2020
1. GIFTS AND OFFERINGS		
Freewill Offering	132,550	112,273
Restricted Income	5,460	6,050
Restricted Mission Fund	4,140	5,450
Youthwork	25	25
Tax Refunds	31,627	24,194
Bank Interest	27	90
	<u>173,829</u>	<u>148,082</u>
2. OTHER INCOME		
Photocopying	98	69
Hire of Halls	7,370	10,702
Bookstall	43	460
Little Freshers (Baby and Toddler)	68	353
Snack and Chat	306	617
Open House Lunch Club	-	2,005
Catering	2	-
Breakfast at Nine	500	1,050
Grants Received	3,679	20,000
Other Income	116	3,402
Designated Gifts - Other	100	-
	<u>12,282</u>	<u>38,658</u>
3. CHARITABLE ACTIVITIES		
Salaries	80,040	77,385
Worker Expenses	1,254	892
Direct Charitable Activities	18,503	23,557
Restricted Mission Fund	4,140	5,450
Open House Lunch Club	-	1,996
	<u>103,937</u>	<u>109,280</u>
4. GOVERNANCE COSTS		
Salaries	20,015	19,662
Office and Administration	4,542	5,020
Other Governance Costs	4,561	4,508
Building Maintenance	11,391	30,655
Utilities and IT	16,737	18,798
	<u>57,246</u>	<u>78,643</u>
Total Resources Expended	<u>161,183</u>	<u>187,923</u>
5. FUNDS BROUGHT FORWARD		
CAF High Interest Account	59,862	59,772
CAF Current Account:		
General Fund	17,840	-
Restricted Mission Fund	- 181	-
Designated Funds	1,311	-
Parent and Toddler Fund	482	-
Snack and Chat	292	-
Building Society	-	-
Petty Cash	200	200
Open House Lunch Club	101	92
Total Funds Brought Forward	<u>79,907</u>	<u>80,666</u>
6.3 FUNDS CARRIED FORWARD		
CAF High Interest Account	59,889	59,862
CAF Current Account:		
General Fund	43,382	17,519
Restricted Mission Fund	160	425
Designated Funds	100	1,211
Parent and Toddler Fund	250	64
Snack and Chat	226	101
Building Society	-	-
Petty Cash	200	200
Open House Lunch Club	101	101
Total Funds Carried Forward	<u>104,308</u>	<u>79,483</u>



Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name

FRESHGROVE CHURCH

On accounts for the year
ended

31 MARCH 2021

Charity no
(if any)

1167735

Set out on pages

1 and 2

(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 30-03-2021.

Responsibilities and
basis of report

As the charity's trustees, 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 all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent
examiner's statement

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. Delete [] if not applicable.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (~~other than that disclosed below~~) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

* Please delete the words in the brackets if they do not apply.

Signed:

Date:

27-10-21

Name:

DAVID GORDON BARNES

Relevant professional
qualification(s) or body

(if any):

Address:

Section B

Disclosure

Only complete if the examiner needs to highlight material 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.

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