

# SINGLE FRIENDLY CHURCH NETWORK

England & Wales · Charity number 1203078

## Details

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Other names	SINGLE FRIENDLY CHURCH COMMUNITY INTEREST COMPANY, SINGLE FRIENDLY CHURCH
Status	Registered
Legal form	CIO
Registered	2023-05-16
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	Church House 86 Tavistock Place London WC1H 9RT
Phone	02030956249
Email	<a href="mailto:info@singlefriendlychurch.com">info@singlefriendlychurch.com</a>
Website	<a href="https://www.singlefriendlychurch.com/">https://www.singlefriendlychurch.com/</a>

## Activities

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**Objects:** THE ADVANCEMENT OF THE CHRISTIAN FAITH FOR THE PUBLIC BENEFIT, IN ACCORDANCE WITH THE STATEMENT OF BELIEF APPEARING IN THE SCHEDULE, BY PROVIDING TEACHING AND SUPPORT (INCLUDING FINANCIAL SUPPORT) TO CHURCHES AND OTHER CHARITABLE CHRISTIAN ORGANISATIONS, TO INCREASE ACCESS, INCLUSIVITY, AND ENGAGEMENT WITHIN THE CHURCH AMONGST PEOPLE WHO ARE SINGLE

**Activities:** Research into issues faced by single people. A 5-step audit for churches to identify areas for improvement. Facilitation of a network of churches sharing SFC objectives. Training sessions for churches and theological colleges. Webinars on topics relevant to work with single people. Resources for church leaders including pastoral guides. Resources to enrich the spiritual lives of single Christians.

## Classification

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- **How:** Makes Grants To Organisations, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, Religious Activities, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Other Defined Groups

## Geography

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- Northern Ireland
- Scotland
- Throughout England And Wales

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£122,348	£123,048	-	-
2024-03-31	£150,214	£140,035	-	-

## Trustees

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Name	Role	Appointed
Amelia Lucy Gosal		2023-02-28
Andrew Timothy Roxby Hall		2023-02-28
Jacqueline Elton		2023-07-22
Rev Kate Elizabeth Wharton		2023-03-03
Warren Nettleford		2023-07-22

**SINGLE FRIENDLY CHURCH NETWORK**

England & Wales - Charity number 1203078

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# Accounts

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Charity registration number 1203078 (England and Wales)

**SINGLE FRIENDLY CHURCH NETWORK**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

# SINGLE FRIENDLY CHURCH NETWORK

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

Jacqueline Elton  
Amelia Gosal  
Tim Hall  
Warren Nettleford  
Revd Kate Wharton

**Patrons**

The Most Revd and Rt Hon Stephen Cottrell Archbishop of York  
His Eminence Cardinal Vincent Nichols Archbishop of Westminster  
Bishop Mike Royal, General Secretary of Churches Together in England  
Bishop Pete Broadbent  
Chine McDonald, Director of Theos  
Revd Steve Chalke, founder of the Oasis Charitable Trust

**Charity number**

1203078

**Principal address**

86 Tavistock Place  
London  
WC1H 9RT

**Independent examiner**

Gary Howard FCA  
Howard Wilson Chartered Accountants  
36 Crown Rise  
Watford  
Hertfordshire  
WD25 0NE

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# SINGLE FRIENDLY CHURCH NETWORK

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# SINGLE FRIENDLY CHURCH NETWORK

## CHAIR'S REPORT

**FOR THE YEAR ENDED 31 MARCH 2025**

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This year we made a strategic decision to engage more proactively with denominations other than the Church of England. We've captured the imagination of lots of denominations around singleness, including the Methodist Church who published a Singleness Report presented at their 2024 Conference calling on the church to "welcome, affirm, and celebrate" the presence and contribution of single people.

We delivered training on single friendliness at theological colleges, churches, online and at drop-ins across the UK. Our new website has enabled us to share a wide range of resources for churches as well as training opportunities. And we are reaching many more people on social media enabling us to get the message out and fulfil our mission: *to encourage churches of all denominations to welcome and value single people at every stage of life.*

The Trustees have approved a new fundraising strategy to increase our work among UK churches in 2025 and beyond. In particular we aim to recruit a team of 'Regional Champions' to increase our capacity and support churches across the UK to become more single friendly.

A steady increase in the number of churches signing up to our Audit process has been one of the consequences of all this diverse engagement with different denominations. By the end of the year over 500 churches across the UK were working through our Audit.

The need for churches to become more single friendly is becoming ever more apparent. Christine, one of our supporters, summed it up well:

*"I have been struggling with church culture as a single for 35 years. I am so very thrilled and thankful for the long-awaited work you are doing for singles. Your ministry is expanding and bearing fruit. Thank you for your vision, hard work, perseverance and commitment. I'm so glad that experience of church for singles will be so much better than mine as a result of your work."*

We hope and pray that Single Friendly Church Network can live up to those words of praise in the years to come.



Amelia Gosal  
**Chair, Single Friendly Church Network**

Date: 28 August 2025

# SINGLE FRIENDLY CHURCH NETWORK

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 MARCH 2025

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The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "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 1 January 2019).

#### **Structure, Governance and Management**

The charity is constituted as a Community Interest Company, registered with the Charity Commission for England Wales since 16 May 2023.

The trustees who served during the year and up to the date of signature of the financial statements were:

Jacqueline Elton	(appointed 22 July 2023)
Amelia Gosal	(appointed 28 February 2023)
Tim Hall	(appointed 28 February 2023)
Warren Nettleford	(appointed 22 July 2023)
Revd Kate Wharton	(appointed 03 March 2023)

#### **Organisational Structure**

Single Friendly Church Network has five Trustees:

Amelia Gosal – Chair of the charity Trustees. She is CEO Dr Edwards & Bishop Kings Fulham Charity and has extensive experience as both a Trustee and Charity Executive.

Rev Kate Wharton is a Vicar and is Chair of the House of Clergy in the Synod of the Church of England.

Jacqueline Elton is the Founder of Single Friendly Church and was formerly CEO of Christian Connection. She is Chair of Transforming Faces – Canada and a Trustee of Highway One Trust.

Tim Hall is retired having been a Business Executive operating within the IT industry.

Warren Nettleford is a National TV News Presenter and Journalist. He is also MD of Right Thing Films.

The Board of Trustees meets at least four times per year. It sets all the policies of the charity and the Annual Budget. Each meeting receives a report on activities and an update on the income and expenditure for the year to date, identifying variations from the budgeted figures and projecting the cashflow of the charity for the remainder of the accounting period. The Board determines strategy and works to achieve the charity's mission and objectives through oversight of the work carried out.

Most of the work of the charity is delivered through the services of freelance consultants and the charity does not currently have any remunerated employees.

#### **Recruitment and Appointment of Trustees**

The Trustees of Single Friendly Church Network aim to ensure that there is an effective Board for the charity, able to set strategy and policy and operate prudently within charitable law and all relevant legislation in order to achieve the charity's objectives.

Where the Board discerns the need for new trustees because of a resignation or a gap in knowledge or skills amongst the existing Board, they will take action to recruit appropriate persons. This may include public advertisement of such a vacancy.

All prospective trustees must demonstrate to the Board's satisfaction that they have a commitment to the mission and objectives of the charity and understand the key issues at the heart of Single Friendly Church Network.

Each such person must be a 'Fit and Proper Person', as defined in law, to act as a charity trustee.

Trustees must be appointed for a term of three years by a resolution passed at a properly convened meeting of the Board of Trustees.

# SINGLE FRIENDLY CHURCH NETWORK

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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#### Objectives and Activities

The advancement of the Christian faith for the public benefit, in accordance with the statement of belief appearing in the schedule, by providing teaching and support (including financial support) to churches and other charitable Christian organisations, to increase access, inclusivity, and engagement within the church amongst people who are single.

#### Statement on Public Benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### Achievements and Performance 1st April 2024 - 31st March 2025

This year we continued our mission as a charity to inspire a movement that welcomes and values single people in all our churches. In all we do our objective remains *to encourage churches of all denominations to welcome and value single people at every stage of life.*

To achieve this we acted to effectively engage with a wider range of denominations. We also refreshed our website to enhance the support available to churches.

#### Launching our new website

In July 2024 we launched a new website to help churches easily navigate our different resources and training opportunities. New features include: a fresh 'Find-A-Single Friendly Church Map and directory'; a resources archive providing easy access to information; event listings for webinars and in-person events; and opportunities to donate to our work.

#### Working across denominations this year we have:

- Attended the Church of England General Synod in July 2024, after featuring in their Love Matters Report. This enabled us to connect with leaders and diocesan representatives, further enhance our status within the C of E and spread the word about Single Friendly Church Network.
- Spoken at an Assemblies of God South East regional day to 150 leaders in February 2025. This opportunity led to an interview on the AOG leadership podcast 'That CPD Show' and an invitation to send resources to their National Conference in May 2025.
- Attended the Baptist Assembly in May 2024 and offered training to their 13 regional networks and four Baptist training colleges
- Connected with the Methodist Church after singleness was a key topic at their National Conference in Summer 2024. They published a Singleness Report which led to the Conference voting to "welcome, affirm, and celebrate" the presence and contribution of single people. SFCN were invited to attend the 2025 conference and run a Fringe event.
- Continued to work with Elim churches, running workshops in South West England and South Wales, and booked to attend their National Leaders Summit in May 2025.

*"I have been struggling with church culture as a single for 35 years. I am so very thrilled and thankful for the long-awaited work you are doing for singles. Your ministry is expanding and bearing fruit. Thank you for your vision, hard work, perseverance and commitment. I'm so glad that upcoming singles church experience will be so much better than mine as a result of your work." - Christine*

# SINGLE FRIENDLY CHURCH NETWORK

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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#### Connecting with churches at events across England

This year we engaged with hundreds of new churches by attending exhibitions and gatherings around England. As well as sharing our mission and resources, these events also helped us to get a clearer picture of the conversation around singleness already happening in many UK churches. Events included:

- **The Baptist Assembly** (May 2024)
- **Big Church Festival** (May 2024) attended by 30,000 people over two days
- **Church of England General Synod** (July 2024)
- **New Wine United** (July 2024), where trustee Kate Wharton hosted a panel discussion on singleness, and offered SFCN resources to attendees
- **Christian Resources Exhibition**, Milton Keynes (October 2024), speaking to over 230 people from churches around the UK
- **Churches Together in England Forum** (March 2025), where we made new contacts with Salvation Army, New Testament Church of God, Church of God in Christ, and the Lutheran Church.
- At the **CTE Forum** we also welcomed Bishop Mike Royal, General Secretary of CTE, as a new Patron

*"In my small group we led a session on singleness and our experiences in church. We had someone in their 80s who'd never been married, one couple and younger singles. It was encouraging especially for the married couple who said they didn't know any of this before." – Rebecca, Big Church Festival*

#### Fundraising to further the work of SFCN

This year a fundraising consultant developed a fundraising strategy with SFCN to grow our income and enable us to increase our work among UK churches. As part of this we are beginning to make funding bids to grant-making trusts and appeal to our supporters through targeted fundraising.

#### Equipping churches through training

- The SFCN team delivered teaching sessions on singleness in theological colleges including Wycliffe Hall, London School of Theology and St Mellitus South West.
- This year we saw an increased number of training invitations from Church of England deaneries, including Hampstead, Hatfield, Huddersfield and Emly. In January 2025 we ran an online session for the National Deaneries Network. Their network has over 200 leaders including several bishops.
- Our Church Engagement Officer ran workshops and Drop Ins across the UK, visiting Edinburgh, Sheffield, Leeds, Plymouth and Bristol.
- We continue to run online webinars on becoming a Single Friendly Church. We also hosted a series of Resource Zooms focussing on different times of year – Summer Holidays, Christmas and Mother's Day. These meetings enabled us to gather fresh ideas from churches and individuals, as well as share tips from our own research.

#### Providing resources for churches

- This year **261** church leaders and individuals requested our 5 Steps Guided Audit to start their journey towards becoming Single Friendly.
- By the end of the year, **511 churches** were working through our Audit.
- We now have 54 official Single Friendly Churches who have completed the Audit. We are starting to refer to these as our gold standard churches.
- We launched our new Guided Audit in May 2024, after reshaping it in response to feedback from churches. The new Audit is easier to complete and more adaptable for different types of churches. We have received very positive feedback, especially from churches in unique contexts such as St Marys Eco Church in London.
- In April 2024 we ran a survey exploring End of Life and how churches currently help single people to prepare. Over half of respondents shared that their churches do not currently offer any practical help in thinking about this topic. Since publishing the findings, the team has been working on a resource for churches, which launched in Spring 2025.
- We updated our resources for churches on key times of year, based on stories and ideas shared at our Resource Zooms. These included Mother's Day, Summer Holidays and Christmas.
- In March 2025 we launched a new 'Top Tips' video series to provide bitesize video resources on key topics such as Mothers Day and our Guided Audit.

# SINGLE FRIENDLY CHURCH NETWORK

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

*For me, the idea that single people don't always feel welcome and included in church was a blind spot, but as I studied the Audit I realised that a single person's experiences of church is different from mine. I'm now much more aware of the language I use and the stories I tell in talks." – Single Friendly Church leader*

*"My favourite thing when doing the Audit was having an open chat with the staff team. For example, we discussed language and that we have all been on the receiving end of someone's inappropriate comment or made an inappropriate comment ourselves. Using the Audit helped us discuss having the grace to recognise when we have said the wrong thing and apologise but also having the grace to offer forgiveness when someone has said something wrong to us." Tibz, Church Leader in Essex*

#### Theology of singleness

Many single people and churches have shared with us that they would like more in-depth resources on the theology of singleness. We began planning a new video series involving theologians across the denominations, the majority with first-hand experience of singleness. Filming will start in July 2025.

#### In the media:

Our work was featured on several podcasts and radio shows throughout the year. We spoke about 'Healthy Singleness' on the 'Ascend Men' podcast and conducted interviews with Konnect Radio and Monkey Nut Audio. We were also featured twice on Premier Radio, speaking about single people in leadership in July 2024, and being single at Christmas in December.

#### Major Post Accounting Period Events

A comprehensive Church engagement strategy was agreed on shortly after the end of this accounting period.

*"Using these resources has made me think about the word family – people might not feel like part of the church family if they are here for the first time or it is a sensitive word for some, so I use the words 'family of God'. I am more mindful of my language now." Marcus, Church Leader in London*

*"God bless you - it means so much to me that your organisation exists. Gives me hope." – Anonymous single Christian man*

#### Expanding Our Reach

This year has seen a steady increase in the number of churches who have signed up to our '5 Steps Guided Audit'. By the end of the year, 510 churches had received our Audit to work through.

### Churches who have received the Audit to work through

(cumulative)



# SINGLE FRIENDLY CHURCH NETWORK

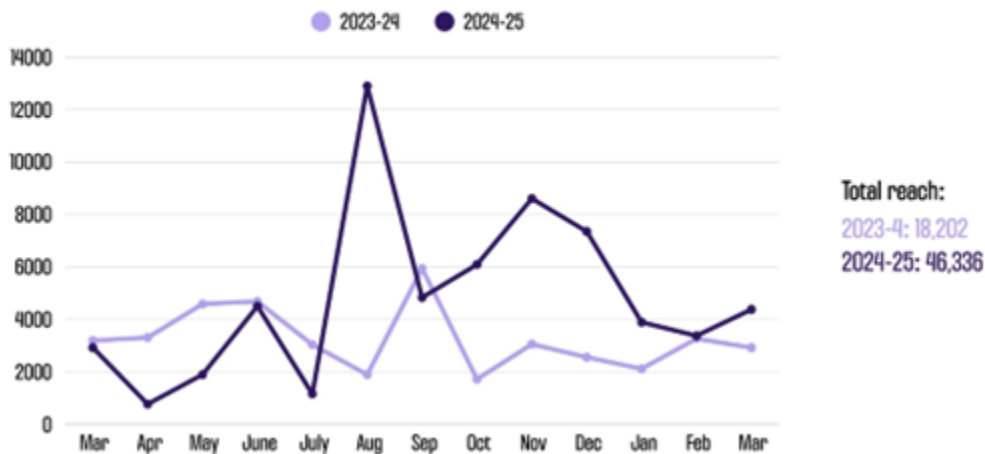
## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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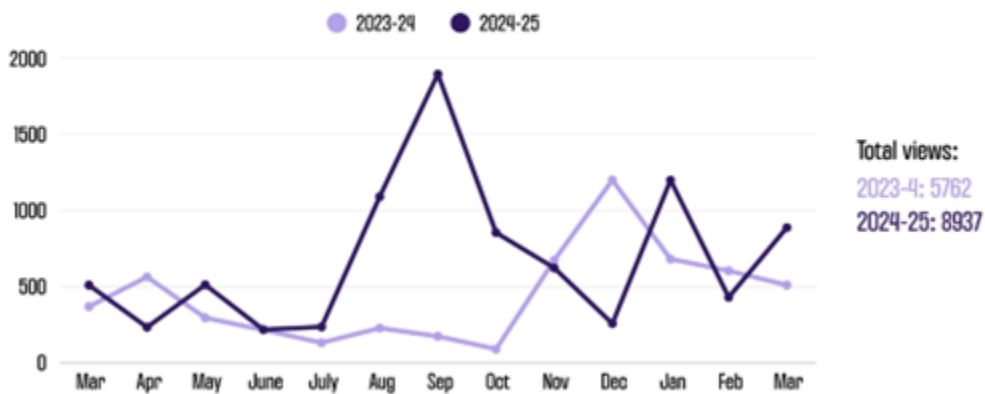
Our social media reach and engagement are steadily reaching more churches and more single people with our mission and resources. Total engagement on Social Media more than doubled compared to the previous 12 month period. On Facebook our posts reached over 46,000 accounts compared to 18,000 in 2023/24.

### Facebook Reach (accounts reached)



This year we shared a lot of short form videos on YouTube to turn our channel into another important and engaging resource for churches. There were nearly 9,000 views of our video content over the year, compared to under 5,800 in the previous 12 months.

### YouTube views



# SINGLE FRIENDLY CHURCH NETWORK

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2025**

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### Financial Review

The results presented are for a year whereas the comparatives are for a period of thirteen months.

The total income for the year was £122,348 compared to £150,214 in the previous thirteen month period. The total expenditure for the year was £123,048 compared to £140,035 in the previous thirteen month period.

This resulted in a small deficit for the year of £700 (2024: surplus £10,179). The reserves carried forward at 31 March 2025 were £30,079.

### Reserves Policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. The level of reserves required by our Reserves Policy has been maintained throughout the period.

### Plans for 2025/26

It is our stated objective **to encourage churches of all denominations to welcome and value single people at every stage of life.**

In 2025-2026 we aim to develop and deepen our engagement with a wide range of Church denominations at local, regional and national level.

We will recruit a team of 'Regional Ambassadors' across the UK, as funding allows. They will develop relationships with churches of all denominations in their region, promote SFCN and build local networks, providing support and training to enable churches to become 'single friendly' and link them into our wider network.

Our Church Engagement Strategy and Fundraising Strategy developed and approved in 2025 will be applied to achieve the above objectives.

The Trustees Report was approved by the Board of Trustees.



Amelia Gosal  
Trustee

28 August 2025

# SINGLE FRIENDLY CHURCH NETWORK

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF SINGLE FRIENDLY CHURCH NETWORK

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I report to the trustees on my examination of the financial statements of Single Friendly Church Network (the charity) for the year ended 31 March 2025.

#### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

#### **Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.



#### **Gary Howard FCA**

Howard Wilson Chartered Accountants  
36 Crown Rise  
Watford  
Hertfordshire  
WD25 0NE  
1 September 2025

# SINGLE FRIENDLY CHURCH NETWORK

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2025**

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	Notes	Unrestricted funds Year 2025 £	Unrestricted funds 13 months 2024 £
<b>Income from:</b>			
Donations and legacies	3	107,318	125,209
Other trading activities	4	15,000	25,000
Investments	5	30	5
		<hr/>	<hr/>
<b>Total income</b>		122,348	150,214
		<hr/>	<hr/>
<b>Expenditure on:</b>			
Raising funds	6	986	950
Charitable activities	7	122,062	139,085
		<hr/>	<hr/>
<b>Total expenditure</b>		123,048	140,035
		<hr/>	<hr/>
<b>Net income/(expenditure) and movement in funds</b>		(700)	10,179
<b>Reconciliation of funds:</b>			
Fund balances at 1 April 2024		30,779	20,600
		<hr/>	<hr/>
<b>Fund balances at 31 March 2025</b>		30,079	30,779
		<hr/>	<hr/>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# SINGLE FRIENDLY CHURCH NETWORK

## BALANCE SHEET

AS AT 31 MARCH 2025

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	Notes	2025 £	£	2024 £	£
<b>Current assets</b>					
Debtors	13	733		1,947	
Cash at bank and in hand		39,621		36,239	
		<u>40,354</u>		<u>38,186</u>	
<b>Creditors: amounts falling due within one year</b>	14	(10,275)		(7,407)	
<b>Net current assets</b>			30,079		30,779
			<u>30,079</u>		<u>30,779</u>
<b>The funds of the charity</b>					
Unrestricted funds	15		30,079		30,779
			<u>30,079</u>		<u>30,779</u>

The financial statements were approved by the trustees on 28 August 2025

*Amelia Gosal*

Amelia Gosal  
Trustee

*Jacqueline Elton*

Jacqueline Elton  
Trustee

# SINGLE FRIENDLY CHURCH NETWORK

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2025

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#### 1 Accounting policies

##### Charity information

Single Friendly Church Network is a charity.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# SINGLE FRIENDLY CHURCH NETWORK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	over 4 years
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# SINGLE FRIENDLY CHURCH NETWORK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 1 Accounting policies

(Continued)

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

### 1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Income from donations and legacies

	Unrestricted funds Year 2025 £	Unrestricted funds 13 months 2024 £
Donations and gifts	107,318	125,209

# SINGLE FRIENDLY CHURCH NETWORK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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### 4 Income from other trading activities

	Unrestricted funds Year 2025 £	Unrestricted funds 13 months 2024 £
Sponsorships	15,000	25,000

### 5 Income from investments

	Unrestricted funds Year 2025 £	Unrestricted funds 13 months 2024 £
Interest receivable	30	5

### 6 Expenditure on raising funds

	Unrestricted funds Year 2025 £	Unrestricted funds 13 months 2024 £
<b>Fundraising and publicity</b>		
Advertising	986	950

# SINGLE FRIENDLY CHURCH NETWORK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 7 Expenditure on charitable activities

	2025 Year £	2024 13 months £
<b>Direct costs</b>		
Recruitment	395	-
Rent and room hire	14,513	15,794
Database	1,925	1,187
Website and online costs	6,924	6,221
Office, Insurance and Sundry costs	1,051	1,551
Travel and subsistence costs	195	723
Event costs	8,499	4,787
Event travel and accommodation	1,756	1,152
Video production	-	6,714
Social Media Management	-	10,867
Strategy and Branding	-	8,521
Consultancy fees	85,430	76,164
Legal and professional fees	60	4,122
Bank charges	114	73
Governance costs	1,200	1,209
	<u>122,062</u>	<u>139,085</u>
<b>Analysis by fund</b>		
Unrestricted funds	<u>122,062</u>	<u>139,085</u>

Governance costs include independent examiners fees and trustees expenses.

### 8 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	<u>1,200</u>	<u>1,140</u>

### 9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 10 Employees

Most of the work of the charity is delivered through the services of freelance consultants and the charity does not currently have any remunerated employees.

### 11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

# SINGLE FRIENDLY CHURCH NETWORK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 12 Tangible fixed assets

	Plant and equipment £
<b>Cost</b>	
At 1 April 2024	13,557
At 31 March 2025	<u>13,557</u>
<b>Depreciation and impairment</b>	
At 1 April 2024	13,557
At 31 March 2025	<u>13,557</u>
<b>Carrying amount</b>	
At 31 March 2025	<u>-</u>
At 31 March 2024	<u>-</u>

### 13 Debtors

	2025 £	2024 £
<b>Amounts falling due within one year:</b>		
Prepayments and accrued income	733	1,947
	<u>733</u>	<u>1,947</u>

### 14 Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	10,275	7,407
	<u>10,275</u>	<u>7,407</u>

### 15 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
General funds	30,779	122,348	(123,048)	30,079
	<u>30,779</u>	<u>122,348</u>	<u>(123,048)</u>	<u>30,079</u>
<b>Previous period:</b>	<b>At 1 March 2023 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>At 31 March 2024 £</b>
General funds	20,600	150,214	(140,035)	30,779
	<u>20,600</u>	<u>150,214</u>	<u>(140,035)</u>	<u>30,779</u>

# **SINGLE FRIENDLY CHURCH NETWORK**

## **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)** ***FOR THE YEAR ENDED 31 MARCH 2025***

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### **16 Related party transactions**

There were no disclosable related party transactions during the year.

**SINGLE FRIENDLY CHURCH NETWORK**

England & Wales - Charity number 1203078

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# Accounts

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Charity registration number 1203078

**SINGLE FRIENDLY CHURCH NETWORK**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 31 MARCH 2024**

# SINGLE FRIENDLY CHURCH NETWORK

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

Jacqueline Elton  
Amelia Gosal  
Tim Hall  
Warren Nettleford  
Revd Kate Wharton

**Patrons**

The Most Revd and Rt Hon Stephen Cottrell Archbishop of York  
His Eminence Cardinal Vincent Nichols Archbishop of Westminster  
Bishop Mike Royal, General Secretary of Churches Together in England  
Bishop Pete Broadbent  
Chine McDonald, Director of Theos  
Revd Steve Chalke, founder of the Oasis Charitable Trust

**Charity number**

1203078

**Principal address**

86 Tavistock Place  
London  
WC1H 9RT

**Independent examiner**

Gary Howard FCA  
Howard Wilson Chartered Accountants  
36 Crown Rise  
Watford  
Hertfordshire  
WD25 0NE

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# SINGLE FRIENDLY CHURCH NETWORK

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# SINGLE FRIENDLY CHURCH NETWORK

## CHAIR'S INTRODUCTION

***FOR THE PERIOD ENDED 31 MARCH 2024***

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2023/24 has been a year of renewal and growth for Single Friendly Church. We converted from a Community Interest Company (CIC) to a registered charity (CIO) in May 2023 taking the new name Single Friendly Church Network. The charity has a very clear focus on our mission: to encourage churches of all denominations to welcome and value single people at every stage of life.

To help in that momentous task we have a new website [www.singlefriendlychurch.com](http://www.singlefriendlychurch.com) and in the autumn of 2023, we produced a short film 'Inspiring Change: The Single Friendly Church Network' which really tells the story of who we are and what we are trying to achieve, featuring people from four very different churches. One older person featured in the film put it well when she said, *"To churches thinking about becoming single friendly I really would encourage them. It's so important to feel you're not alone"*.

In November 2023 church leaders and representatives from networks across the UK gathered to celebrate our charity launch in London. It was a special night with a diverse collection of church leaders passionate about our mission.

Over the year we engaged with hundreds of churches through attending and speaking at a wide range of events and through running our own training Webinars and Network meetings. This year we have made new contacts with Baptist and Pentecostal churches and by the end of the year, 386 churches across the UK were working through our Audit.

*And it seems to work! As one C of E Curate told us, "Doing the audit made single people visible to the church. I highly recommend it."*



Amelia Gosal

**Chair, Single Friendly Church Network**

Date: 6 December 2024

# SINGLE FRIENDLY CHURCH NETWORK

## TRUSTEES' REPORT

### FOR THE PERIOD ENDED 31 MARCH 2024

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The trustees present their annual report and financial statements for the period ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "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 1 January 2019).

#### Objectives and activities

The advancement of the Christian faith for the public benefit, in accordance with the statement of belief appearing in the schedule, by providing teaching and support (including financial support) to churches and other charitable Christian organisations, to increase access, inclusivity, and engagement within the church amongst people who are single.

#### Statement on public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### Achievements and Performance

##### Charity Status and Mission

We converted from a Community Interest Company (CIC) to a registered charity (CIO) in May 2023 taking the new name Single Friendly Church Network, with a new look and a fresh expression of our values and mission. Our old name 'Single Friendly Church' remains as an alternative, also registered with the Charity Commission.

Our Mission is: **To inspire a movement that welcomes and values single people in all our churches** and in all we do our objective is **to encourage churches of all denominations to welcome and value single people at every stage of life.**

Our new identity was launched across social media and communications in November 2023 and a new website [www.singlefriendlychurch.com](http://www.singlefriendlychurch.com) was launched in July 2024.

##### Short Film - 'Inspiring Change: The Single Friendly Church Network'

- In Autumn 2023 we commissioned a short film - 'Inspiring Change: The Single Friendly Church Network'.
- Four very different Single Friendly Churches agreed to take part in the filming, and we interviewed a diverse range of single individuals and church leaders.
- The film was premiered at our Launch Event and has since been shown in SFC training sessions and external church leadership gatherings.
- The short film reached the finals of the Smiley Charity Film Awards.

*"To churches thinking about becoming single friendly I really would encourage them. It's so important to feel you're not alone".* Single person on Inspiring Change film.

##### Launching Single Friendly Church Network

On 22nd November 2023 church leaders and representatives from networks across the UK gathered to celebrate our charity launch in London. The night included the premiere of our new film 'Inspiring Change' and an endorsement video from the Archbishop of York Stephen Cottrell, a Patron of SFCN, who emphasised the importance of our churches being "*places of welcome for everyone.*"

##### In the media

Our charity launch was featured in the Church Times and across Churches Together in England communications. We also gave interviews throughout the year on UCB and Premier Radio, and the Unsuitable Podcast. Premier Christianity Magazine commissioned us to write a piece on including single people at Christmas, which was featured in their print magazine and online.

# SINGLE FRIENDLY CHURCH NETWORK

## TRUSTEES' REPORT (CONTINUED)

**FOR THE PERIOD ENDED 31 MARCH 2024**

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### **Working across denominations this year we have:**

- Featured in the Church of England report 'Love Matters' which was the result of a two-year commission examining relationships and families ordered by the Archbishops of Canterbury and York. The work of Single Friendly Church was referenced, and the national and international media had a sharp focus on the Church's approach to single people in its reporting of 'Love Matters'. SFCN thus enhanced our status within the C of E and this led to invitations for us to engage with Diocesan structures.
- Began regular communication with 40 Church of England Dioceses and met with the Bishop of Gloucester.
- Engaged with over 300 churches at the Christian Resources Exhibition in Birmingham. 56 church leaders signed up to do the 5 Steps Audit, one saying *"It's been worth it, this entire show, to pick up this resource."*
- Presented at regional meetings including the London Baptists Conference and Elim Pentecostal Church regional days.
- Established regular communication with over 40 Churches Together in England County Ecumenical Officers, and 30 Inclusive Church ambassadors.
- Began conversations with the Evangelical Alliance Northern Ireland and the Church of Ireland.
- Met with a Development Worker at the United Reformed Church to develop ideas for working with URC churches.

### **Providing resources for churches**

- This year 272 church leaders and individuals requested our 5 Steps Guided Audit to start their journey towards becoming Single Friendly. 26 completed the Audit to become official Single Friendly Churches during the year.
- By the end of the year, 386 churches were working through our Audit.
- In March 2024 we reshaped our Audit in response to feedback from churches. The aim was to make the Audit easier to complete and more adaptable for different types of churches. Churches have reported that it is easier to use and more relevant to their different contexts.
- We continue to provide resources for churches at key times of year, including Mother's Day, summer holidays and Christmas.

*"Doing the audit made single people visible to the church. I highly recommend it"* C of E Curate.

### **Equipping churches through training**

- SFCN Team members delivered talks and training to churches and leadership gatherings across England and Wales, including in Bristol, Exeter, Essex, London and Birmingham.
- We revamped our training webinar on becoming a Single Friendly Church in February 2024, which was attended by 35 church leaders and single champions.
- We introduced Network Zooms to provide a space to learn from the experiences of single people and church leaders, gather good news stories and best practice.
- We have established an ongoing calendar of events and training which is being advertised regularly across different church denominations and networks.

*"The webinar has been very helpful in consolidating our thoughts, which through discussion we can take further. Thank you, we definitely need to open up more to the needs of singles."* Local Church Leader

### **Major Post Accounting Period Events**

We continued to effectively engage with hundreds of churches through attending national events such as Baptist National Assembly, Big Church Festival, Church of England General Synod, New Wine Christian Festival, Greenbelt Festival and Christian Resources Exhibition.

Singleness was a keynote issue discussed at Methodist National Conference in 2024 and we have been invited to attend in 2025.

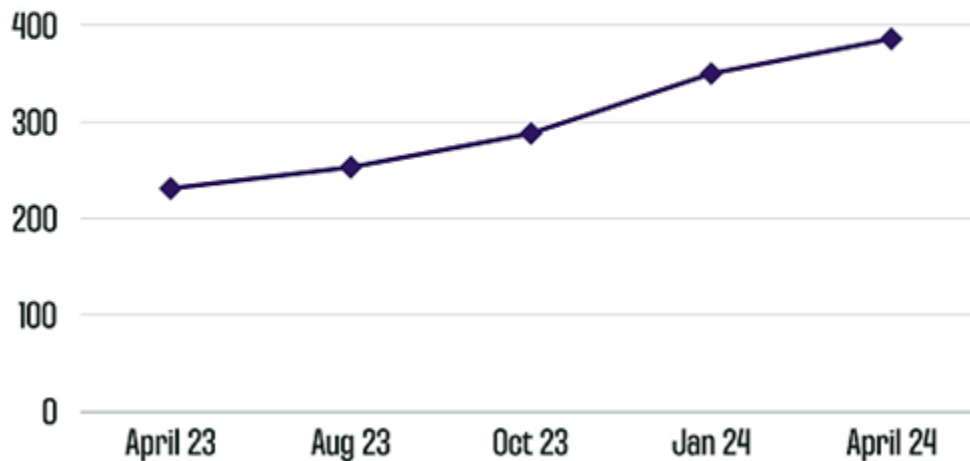
# SINGLE FRIENDLY CHURCH NETWORK

## TRUSTEES' REPORT (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2024

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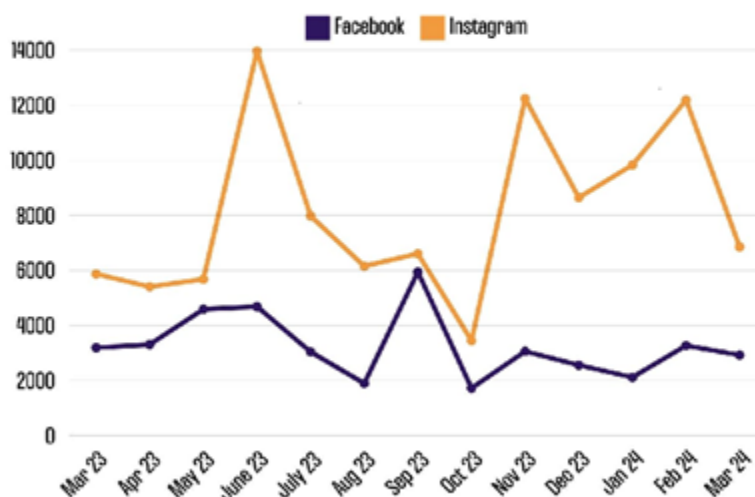
### TOTAL CHURCHES REQUESTING THE AUDIT (CUMULATIVE BY QUARTER)



Churches working on the audit 23-24

We have seen a steady progression in the number of churches who have signed up to complete our '5 Steps Guided Audit' designed to encourage and support churches to become single friendly.

### Social Media Reach (accounts reached)



Social Media Reach

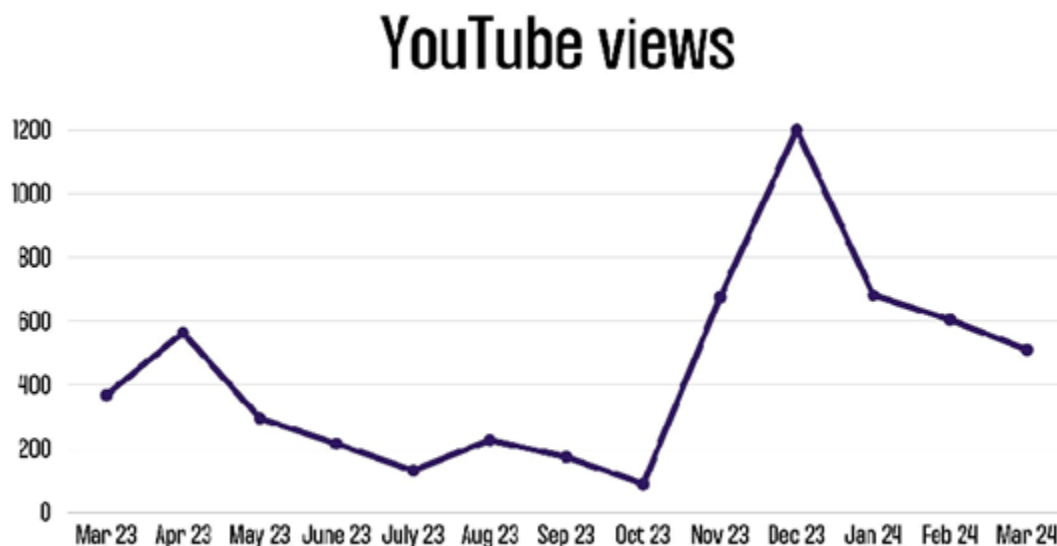
A growing number of people are engaging with our Social Media content, with peaks immediately after we became a charity in May 2023, when we held our Launch event in November 2023 and in response to significant new advertising on Facebook and Instagram in February 2024.

# SINGLE FRIENDLY CHURCH NETWORK

## TRUSTEES' REPORT (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2024

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#### YouTube views (monthly)

There was a particular spike in our YouTube views when we launched our short film 'Inspiring Change' and when it was then voted into the finals of the Smiley Charity Film Awards.

#### Financial review

The results presented are for the first period as a Charitable Incorporated Organisation (CIO) and covers a period of thirteen months and the comparatives relate to the previous 12 month period as a Community Interest Company (CIC).

The total income for the thirteen month period was £150,214 compared to £95,290 in the previous twelve month period. The total expenditure for the thirteen month period was £140,035 compared to £78,445 in the previous twelve month period.

This resulted in a surplus for the year of £10,179 (2023: £16,845). The reserves carried forward at 31 March 2024 were £30,779.

#### Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. In the period covered by these accounts there were significant non-recurring payments made for rebrand work following the conversion from a CIC to a registered CIO charity and further non-recurring expenditure to create a new website for the charity. Taking account of such non-recurring expenditure, the level of reserves required by our Reserves Policy has been maintained throughout the period.

# SINGLE FRIENDLY CHURCH NETWORK

## TRUSTEES' REPORT (CONTINUED)

**FOR THE PERIOD ENDED 31 MARCH 2024**

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### **Plans for future periods**

It is our stated objective **to encourage churches of all denominations to welcome and value single people at every stage of life.**

We recognise the need to dig deeper into our contacts with a wider range of Church denominations, having in previous years had a very strong concentration on the Church of England. In 2023/24 we expanded our relationships with the Baptists and the Pentecostals (both Elim and AOG) in particular. In the years 2024-2026 we aim to develop our engagement with those denominations at local, regional and national level and also to have a strong focus on the Methodist Church and the URC, whilst of course always maintaining and developing our relationships with the Church of England.

We also recognise our limitations as a small charity to have impact across the whole of the UK under our current structure and so we aim to raise the funding for a team of 'Regional Ambassadors' and start to recruit suitable people across the UK. They will need to be passionate about our mission and have the character and gifting to develop relationships with churches of all denominations in their region. They will promote SFCN and build local networks, providing support and training to enable churches to become 'single friendly' and link them into our wider network.

While many churches are open to change, their leaders and teams face many competing demands and priorities – our view is Regional Ambassadors can bring new energy and urgency to this issue.

Our Church Engagement Officer appointed in 2023 has already trialled the type of actions a local advocate might undertake in a local area (Exeter, Devon in her case). This has proved highly effective and is providing useful insight for us as we move forward to recruiting future Regional Champions, where funds allow.

### **Structure, governance and management**

The charity converted from a Community Interest Company to a Charitable Incorporated Organisation on 16 May 2023. On the same date the charity changed its name from Single Friendly Church Community Interest Company to Single Friendly Church Network.

The charity has now changed its financial reporting period to end on 31 March each year.

The trustees who served during the period and up to the date of signature of the financial statements were:

Jacqueline Elton	(appointed 22 July 2023)
Amelia Gosal	(appointed 28 February 2023)
Tim Hall	(appointed 28 February 2023)
Warren Nettleford	(appointed 22 July 2023)
Revd Kate Wharton	(appointed 03 March 2023)

### *Recruitment and appointment of trustees*

The Trustees of Single Friendly Church Network aim to ensure that there is an effective Board for the charity, able to set strategy and policy and operate prudently within charitable law and all relevant legislation in order to achieve the charity's objectives.

Where the Board discerns the need for new trustees because of a resignation or a gap in knowledge or skills amongst the existing Board, they will take action to recruit appropriate persons. This may include public advertisement of such a vacancy.

All prospective trustees must demonstrate to the Board's satisfaction that they have a commitment to the mission and objectives of the charity and understand the key issues at the heart of Single Friendly Church Network.

# SINGLE FRIENDLY CHURCH NETWORK

## TRUSTEES' REPORT (CONTINUED)

**FOR THE PERIOD ENDED 31 MARCH 2024**

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Each such person must be a 'Fit and Proper Person', as defined in law, to act as a charity trustee.

Trustees must be appointed for a term of three years by a resolution passed at a properly convened meeting of the Board of Trustees.

Many of the trustees are single themselves, have long standing involvement in Church leadership and attendance. They come from different Church traditions in the UK, with varied experiences and perspectives.

Our Trustees also bring some unique skills which include:

- Church leadership and knowledge of Church networks, also with good personal contacts within church hierarchies
- Strong and proven business and management skills
- Leadership and training in Charities or experience as trustees of other charities.
- Professional experience in communication and messaging

None of the trustees has any beneficial interest in the CIO.

### *Organisational structure*

Single Friendly Church Network currently has five Trustees:

Amelia Gosal – Chair of the charity Trustees. She is CEO Dr Edwards & Bishop Kings Fulham Charity and has extensive experience as both a Trustee and Charity Executive.

Rev Kate Wharton is a Vicar and is Chair of the House of Clergy in the Synod of the Church of England.

Jacqueline Elton is the Founder of Single Friendly Church and was formerly CEO of Christian Connection. She is Chair of Transforming Faces – Canada and a Trustee of Highway One Trust.

Tim Hall is a Business Executive operating within the IT industry.

Warren Nettleford is a National TV News Presenter and Journalist. He is also MD of Right Thing Films.

The Board of Trustees meets at least four times per year. It sets all the policies of the charity and the Annual Budget. Each meeting receives a report on activities and an update on the income and expenditure for the year to date, identifying variations from the budgeted figures and projecting the cashflow of the charity for the remainder of the accounting period. The Board determines strategy and works to achieve the charity's mission and objectives through oversight of the work carried out.

Most of the work of the charity is delivered through the services of freelance consultants and the charity does not currently have any remunerated employees.

The trustees' report was approved by the Board of Trustees.



Amelia Gosal  
**Trustee**

6 December 2024

# SINGLE FRIENDLY CHURCH NETWORK

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF SINGLE FRIENDLY CHURCH NETWORK

---

I report to the trustees on my examination of the financial statements of Single Friendly Church Network (the charity) for the period ended 31 March 2024.

#### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do 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 financial statements to be reached.



**Gary Howard FCA**

Howard Wilson Chartered Accountants  
36 Crown Rise  
Watford  
Hertfordshire  
WD25 0NE

Dated: 9 December 2024

# SINGLE FRIENDLY CHURCH NETWORK

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

*FOR THE PERIOD ENDED 31 MARCH 2024*

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		Unrestricted funds Period ended 31 March 2024	Unrestricted funds Year ended 28 February 2023
	Notes	£	£
<b>Income from:</b>			
Donations and legacies	3	125,209	80,200
Other trading activities	4	25,000	15,090
Investments	5	5	-
		<hr/>	<hr/>
<b>Total income</b>		150,214	95,290
		<hr/> <hr/>	<hr/> <hr/>
<b>Expenditure on:</b>			
Charitable activities	6	140,035	78,445
		<hr/>	<hr/>
<b>Total expenditure</b>		140,035	78,445
		<hr/> <hr/>	<hr/> <hr/>
<b>Net income and movement in funds</b>		10,179	16,845
<b>Reconciliation of funds:</b>			
Fund balances at 1 March 2023		20,600	3,755
		<hr/>	<hr/>
<b>Fund balances at 31 March 2024</b>		30,779	20,600
		<hr/> <hr/>	<hr/> <hr/>

The statement of financial activities includes all gains and losses recognised in the period. All income and expenditure derive from continuing activities.

# SINGLE FRIENDLY CHURCH NETWORK

## BALANCE SHEET

AS AT 31 MARCH 2024

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	Notes	2024 £	£	2023 £	£
<b>Current assets</b>					
Debtors	11	1,947		-	
Cash at bank and in hand		36,239		41,833	
		<u>38,186</u>		<u>41,833</u>	
<b>Creditors: amounts falling due within one year</b>	12	(7,407)		(21,233)	
		<u></u>		<u></u>	
<b>Net current assets</b>			30,779		20,600
			<u></u>		<u></u>
<b>The funds of the charity</b>					
Unrestricted funds	13		30,779		20,600
			<u>30,779</u>		<u>20,600</u>
			<u></u>		<u></u>

The financial statements were approved by the trustees on 6 December 2024

*Amelia Gosal*

Amelia Gosal  
Trustee

*Jacqueline Elton*

Jacqueline Elton  
Trustee

# SINGLE FRIENDLY CHURCH NETWORK

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE PERIOD ENDED 31 MARCH 2024

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#### 1 Accounting policies

##### Charity information

Single Friendly Church Network is a charity.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# SINGLE FRIENDLY CHURCH NETWORK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2024

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### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	over 4 years
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# SINGLE FRIENDLY CHURCH NETWORK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2024

### 1 Accounting policies

(Continued)

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

### 1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Income from donations and legacies

	Unrestricted funds Period ended 31 March 2024 £	Unrestricted funds Year ended 28 February 2023 £
Donations and gifts	125,209	80,200

# SINGLE FRIENDLY CHURCH NETWORK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2024

### 4 Income from other trading activities

	Unrestricted funds Period ended 31 March 2024 £	Unrestricted funds Year ended 28 February 2023 £
Sponsorships	25,000	15,090

### 5 Income from investments

	Unrestricted funds Period ended 31 March 2024 £	Unrestricted funds Year ended 28 February 2023 £
Interest receivable	5	-

### 6 Expenditure on charitable activities

	Period ended 31 March 2024 £	Year ended 28 February 2023 £
Advertising	948	2,293
Rent and room hire	15,796	14,040
Database	1,187	-
Website and online costs	6,221	3,981
Office, Insurance and Sundry costs	1,551	2,079
Travel and subsistence costs	723	81
Event costs	4,787	-
Event travel and accommodation	1,152	-
Video production	6,714	-
Social Media Management	10,867	9,350
Strategy and Branding	8,521	-
Consultancy fees	76,164	44,123
Legal and professional fees	4,122	2,498
Bank charges	73	-
Governance costs	1,209	-
	<u>140,035</u>	<u>78,445</u>
<b>Analysis by fund</b>		
Unrestricted funds	<u>140,035</u>	<u>78,445</u>

Governance costs comprise Independent Examiner's fees of £900 and Trustees expenses of £309.

# SINGLE FRIENDLY CHURCH NETWORK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2024

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### 7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the period.

### 8 Employees

Most of the work of the charity is delivered through the services of freelance consultants and the charity does not currently have any remunerated employees.

### 9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

### 10 Tangible fixed assets

	Plant and equipment £
<b>Cost</b>	
At 1 March 2023	13,557
At 31 March 2024	13,557
<b>Depreciation and impairment</b>	
At 1 March 2023	13,557
At 31 March 2024	13,557
<b>Carrying amount</b>	
At 31 March 2024	-
At 28 February 2023	-

### 11 Debtors

	2024 £	2023 £
<b>Amounts falling due within one year:</b>		
Prepayments and accrued income	1,947	-

### 12 Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	7,407	21,233

# SINGLE FRIENDLY CHURCH NETWORK

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2024

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### 13 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 March 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
General funds	20,600	150,214	(140,035)	30,779
	<u>20,600</u>	<u>150,214</u>	<u>(140,035)</u>	<u>30,779</u>
<b>Previous Year:</b>	<b>At 1 March 2022 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>At 28 February 2023 £</b>
General funds	3,755	95,290	(78,445)	20,600
	<u>3,755</u>	<u>95,290</u>	<u>(78,445)</u>	<u>20,600</u>

### 14 Related party transactions

There were no disclosable related party transactions during the period.