



ANNUAL REPORT 2024

Free Church Federal Council (Incorporated)

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COMPANY INFORMATION

Company number	00364987
Charity number	236878
Directors / Trustees (as at date of report)	<p>Revd Helen Cameron (Moderator until 13 April 2025)</p> <p>Revd Dr Tessa Henry-Robinson (Moderator from 13 April 2025, appointed 01 June 2024)</p> <p>Revd James Breslin (Chairman of the Board)</p> <p>Mr Eric Southwick (Treasurer)</p> <p>Mrs Yvonne Campbell</p> <p>Revd Deseta Davis</p> <p>Lieutenant Colonel Jonathan Roberts (Resigned 30 April 2024)</p> <p>Revd Trevor Howard</p> <p>Revd Dr Hugh Osgood (Resigned 31 March 2024)</p> <p>Revd Daniel Yarnell (Vice-Chairman of the Board)</p>
General Secretary	Revd Paul Rochester
Registered Office	27 Tavistock Square, London, WC1H 9HH.
Bankers	CAF Bank Limited 25 Kings Hill Avenue, Kings Hill, West Malling, Kent, ME19 4JQ.
Solicitors	Ashtons Legal Waterfront House, Wherry Quay, Ipswich, Suffolk, IP4 1AS.
Independent Examiner	Mark Heaton FCCA DChA FCIE K M 1st Floor, Block C, The Wharf, Manchester Road, Burnley, Lancashire, BB11 1JG.
Fund Managers	CCLA Investment Management Ltd COIF Charity Funds 85 Queen Victoria Street, London, EC4V 4ET.

DIRECTORS' REPORT

The Trustees present their annual report with the accounts for the year ended 31 December 2024. The accounts comply with the requirements of the Companies Act 2006, the Charities Act 2011, the Memorandum and Articles of Association, Financial Reporting Standard 102 and follow the recommendations in 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).

PROMOTING WITNESS IN THE PUBLIC SQUARE

Chaplaincy: A Core Focus

Chaplaincy remained the primary area of work for the Free Churches Group (FCG). Two large denominations, the Redeemed Christian Church of God and Vineyard UK and Ireland, joined the FCG, bringing additional value to its mission. Both denominations are eager to contribute to chaplaincy work, aligning well with the FCG's core focus.

The FCG continued to implement its 2023-2026 Strategy, which prioritises the following aims:

1. Support Free Church Chaplains in core sectors.
2. Advocate for justice and equality through a Free Church voice in the public square.
3. Expand engagement with Free Church denominations and local churches.
4. Engage confidently in the ecumenical efforts to support the full range of its membership.

To optimise opportunities, the FCG remained committed to enabling ordained/accredited ministers and laypeople from Free Churches, to access available posts in the core chaplaincy sectors. The development of the Chaplaincy Hub has proven beneficial for chaplains, churches and other stakeholders. The ongoing Chaplaincy Podcasts are increasing understanding of the role and value chaplaincy.

Armed Forces Chaplaincy

The FCG completed the work with the Ministry of Defence and is now a member of the United Board. There was limited promotion of Armed Forces chaplaincy across those denominations who registered under the expanded arrangements with the Ministry of Defence. In 2025, the FCG will seek to work closely with those Free Church denominations/groups who have served in military chaplaincy for many years, to strengthen this area of work.

The Armed Forces continue to face vacancies and are actively seeking suitable candidates. As a member of the United Board, the FCG now has the opportunity to encourage its members to identify and support ministers called to this ministry. Eight Group members have already registered, with more expected to join. The FCG will launch a campaign in 2025 to promote Armed Forces chaplaincy, aiming to engage a new generation of chaplains.

Other business

The FCG supported the work of the Council of Christian and Jews (CCJ), with the Moderator serving as CCJ President and the General Secretary supporting various events. This work was particularly significant amid the conflict in Gaza. CCJ seeks to foster meaningful engagement between communities, challenging prejudice and promoting understanding. Many of the Free Church denominations also advocated for urgent action to address the humanitarian crisis in Gaza.

The UK elected a new Government in 2024. The FCG collaborated with other groups to ensure that the Free Church voice was heard in response to new government policies, particularly in its core sectors of business. The FCG membership of the Churches' Legislation Advisory Service has been helpful in supporting this work.

Other business (continued)

The FCG has also continued its involvement in the Churches Ministerial Counselling Service, which offers crucial support for ministers and their families.

New initiatives include supporting Free Church denominations/groups that have congregations worshipping in listed historic buildings, who currently do not engage with Historic England. As the larger Free Church denominations, who are part of the Places of Worship Forum, reorganise and sell buildings, more denominations may be affected. The FCG seeks to ensure that those eligible for the Government Grant Scheme receive information and guidance, and listed buildings of special architectural or historic interest are maintained and their historic nature understood and celebrated.

Additionally, we are planning a seminar, in collaboration with Eurodiaconia, to explore Artificial Intelligence (AI) and ethics, within the context of denominations and local congregations. The provisional date for this workshop is set and it is hoped it will lead to ongoing conversation across the Free Churches as the technology evolves. Free Churches need to consider the implications of AI on ministry, social action and broader church activities.

Education

During 2024, the work continued to be shaped by the Free Church Education Committee (FCEC), with representatives from a range of Free Church denominations. The committee welcomed two new members with experience in Further Education management and school chaplaincy, respectively.

The Free Church Education Committee developed a new strategy, identifying its key impact areas, as follows:

1. **Resourcing and facilitating** members of the Free Churches Group to engage with and support education in schools, colleges and universities, both locally and nationally
2. **Campaigning and advocating** for Free Church values in education
3. **Acting to secure change in education policy and practice** in specific areas, informed by our Free Church values.
4. **Building partnerships** with individual denominations/groups and organisations
5. **Developing a fit-for-purpose, skilled and sustainable committee and working groups.**

Alongside the strategy, the group has written a workplan, prioritising areas of work that help the FCG to achieve maximum impact in each of the areas.

In the course of the year, the FCEC responded to the call for evidence launched by the independent panel of the Curriculum and Assessment Review, which will make recommendations about the future shape of the National Curriculum.

The FCEC published a series of resources to help members of Free Churches to think through the education issues that might be discussed in the campaigns surrounding the General Election. These resources explored issues connected with schools, further and higher education and were made available on the FCG website.

The FCG continues to support the work of Standing Advisory Councils on Religious Education, by nominating Free Church members to serve on these groups. SACRE members are also welcome to seek advice from the FCEC or the Education Officer.

The Higher Education Working Group continued to provide specialist input and work on specific projects connected with HE. Following its earlier work on Freedom of Speech in Higher Education, the committee began a project aimed at resourcing HE chaplains to work within the freedom of speech policy environment in their universities, in partnership with academics from Southlands College at Roehampton University, and the University of Coventry. The focal point of this work was a day in November, where a group of around 20 chaplains from a range of universities met to explore the issues around freedom of speech, to

Education (continued)

share experiences and to identify ways in which FCG could support chaplains to navigate this territory. Over the next year, the team will develop resources and explore the possibility of holding regional events for chaplains.

In addition to the work supporting Free Church chaplains, the Education Officer has worked with the Churches Higher Education Liaison Group, the ecumenical body for HE chaplains. She is a member of the CHELG committee and helped organise the annual conference.

The Education Officer has supported other member churches and groups. This includes contributing to an ecumenical resource to help churches organise visits from school groups, and membership of the Methodist *Flourish Schools* team, which aims to help churches build relationships with their local schools. She also co-ordinated the development of resources for the annual celebration of Education Sunday.

The Education Officer has continued to attend the termly meetings of the Department for Education's *Faith Providers' Group*, ensuring that the Free Churches have a voice in this forum.

The FCEC continues as a member of the Religious Education Council, and the Education Officer was re-elected as its Chair at the AGM in 2024, serving for a further 3 years from September, 2024. Culham St Gabriel's continues to provide funding to release her from her FCG work for half a day a week in order to allow her to carry out duties for the REC.

Prison chaplaincy

There were many changes in both the overall Prison Service and in the specific area of Prison Chaplaincy in 2024. The FCG has been delighted this year to share responsibility for the Faith and Belief advice for Free Churches chaplaincy with HM Prison and Probation Service (HMPPS). The FCG look forward to developing this partnership as the roles of HMPPS Faith and Belief Advisor, and Free Churches Secretary for Prison Chaplaincy become more established in the Faith Endorsement, and the support and training of prison chaplains from the Free Churches. It has been encouraging to welcome a new Justice Secretary and Prisons Minister into government, both of whom have pointed to reducing prison numbers through encouraging desistance from crime through evidence based rehabilitation.

The FCG Secretary for Prison Chaplaincy continues to respond professionally to the needs of Free Church prison chaplains working across England and Wales, as the demands of serving prisoners and prison staff have escalated. Increases in the prisoner population, high staff turnover and increasingly complex issues faced by chaplains mean that the daily work of a prison chaplain is ever-more valuable and valued, as they meet the needs of those who live and work in prison. The three priority areas of focus this year have been: training, recruitment and the faith endorsement of chaplains. In doing this we have ensured that prisons, and in particular prison chaplains, are supported and prepared for the changes that will continue throughout 2025.

The FCG continues to support chaplains in the development of priorities and in helping those working in these complex environments to do so professionally. Chaplains have often seen their role becoming focused on filling gaps where service provision has been struggling to cope, for example, in the areas of resettlement and care of those who are self-harming. As always, chaplains have adapted well to these challenges, coping with the significant impact on themselves, and effectively taking on the role of wounded healers.

The Free Churches Secretary for Prison Chaplaincy continued to support HMPPS Chaplaincy HQ with in-service training for new Managing Chaplains, offering faith specific support in terms of Faith Awareness Training. In 2024, he hosted a National Training event for Free Church prison chaplains, volunteer and paid, focussing on the need to live and serve with gentleness

Prison chaplaincy (continued)

and respect. Alongside Regents Theological College, he delivered Masters Level training to enable chaplains to best engage with the institutions they serve. This training and development have been appreciated and feedback has been particularly encouraging. Chaplains from the Free Churches in England and Wales are still particularly effective at supporting one another, recognising the need to engage effectively through the gate in order to reduce the cycle of re-offending.

Healthcare Chaplaincy

In 2024, with well documented pressures on health and social care provision, the support that the FCG provides to chaplains remained as important as ever.

Reflective practice is recognised as one of the four domains of healthcare chaplaincy competence within the UK Board of Healthcare Chaplaincy (UKBHC) documentation. Through reflecting on practice chaplains not only develop and inform their professional practice but are also able to process the empathetic effect of care. Recognising its role in both offering safe space to explore the emotional effects as well as developing high quality, safe, effective pastoral, spiritual and religious care, the FCG played a leading role in the development of monthly 'Pop-Up Reflective Practice' sessions that are offered across the profession.

Alongside reflective practice, through 2024 the year the FCG continued to offer a range of CPD opportunities for chaplains. The three *Nourishing Roots* sessions held across the year provided space for chaplains to reflect and deepen their spiritual motivation and resourcing for the roles they carry out. Chaplaincy is sometimes described in terms of liminality and marginality. The 2024 Study day made creative use of art, story and research to explore the joys, frustrations, opportunities and challenges that being 'on the edge' can bring. Further opportunities for study and learning were provided through the monthly Research First online journal club sessions that the FCG is the driving force behind.

The Secretary for Healthcare Chaplaincy maintained the provision of supervision, mentoring, and pastoral support to a number of individual chaplains through the year. Successful support in relation to selection processes, in particular interview practice, was provided to those looking to move into the profession as well as those applying for leadership roles.

The FCG continues to contribute to healthcare chaplaincy at a national level. Alongside other faith and belief groups, in early 2024 we wrote to Sue Ryder to express our concern at their decision to no longer provide specialist chaplaincy care as part of the services your hospices provide. FCG chaplains, including members of the Healthcare Chaplaincy Steering Committee (HCSC), serve in key roles within the College of Health Care Chaplains, the UKBHC and the Network for Pastoral, Spiritual and Religious Care in Health (the Network). Strengthen our voice and contribution nationally, the FCG was delighted that through 2024 HCSC members Janelle Kingham and Sarah Crane were elected as vice chair of the Network and chair of the UKBHC respectively. While not its primary function, their appointments underline the value of the committee as a nurturing ground for chaplains interested in developing a national leadership profile.

Through 2024 the FCG maintained its support of the development of Clinical Pastoral Education (CPE) as a training route for healthcare chaplaincy. The Secretary for Healthcare Chaplaincy successfully applied for a temporary post at Sheffield Teaching Hospital and was released for one day a week for the second half of the year to be their Professional Lead for CPE accelerating the work of developing an Association for the Advancement of CPE within the UK. The Secretary for Healthcare Chaplaincy was a co-author on a published peer reviewed paper presenting the findings of research carried out in relation to the first pilot unit of CPE run in 2023.

Healthcare Chaplaincy (continued)

Individually, throughout 2024, FCG chaplains have contributed to the development of the profession, presented on a variety of topics or led workshops at a broad range of conferences and educational programmes. These have included sessions at the College of Health Care Chaplains Annual Conference, courses run by the Network and Regents Theological College as well as presentations at the European Network of Healthcare Chaplains Consultation in Prague.

Looking Ahead

“Developing Chaplaincy Ministry which is a core competence of the Free Churches”

The Revd Dr. Tessa Henry-Robinson assumed the role of the FCG Moderator on April 13th, 2025, in an induction service in London. The FCG extends its gratitude to Revd Helen Cameron for her dedicated service during a historic period, which included representing the Free Churches at national ceremonies marking His Majesty King Charles III accession to the throne. Helen Cameron was fully engaged for the first quarter of 2025 as she has several engagements and commitments to meet, including representing the Free Churches at the Churches Together Forum along with the other CTE Presidents.

In 2025, the FCG will focus on building on our chaplaincy work across the core sectors: Prisons, Healthcare, Education and the Armed Forces. The Chaplaincy Hub will continue to be a vital resource for current and aspiring chaplains.

The FCG will engage with government and other organisations to advocate on issues related to its core area of work and wider issues such as justice, equality, and support for the poor and marginalised. We will encourage FCG Group members to contribute their knowledge and gifts to support the wider group in fostering Christian unity and oneness.

Structure, Governance and Management

The Free Church Federal Council (Incorporated) is a company limited by guarantee (company number 00364987) and a registered charity (charity number 236878). The governing instrument of the charitable company is the Memorandum and Articles of Association.

The charity is the incorporated body of, and uses the working name of, the Free Churches, an unincorporated association, whose members are representatives of its constituent denominations who subscribe to the Doctrinal Statement of the Free Churches.

The members of the company are representatives of the constituent denominations who are members of the Free Churches Group, together with the officers of the Free Churches. They meet as “The Group Meeting” to identify the particular beliefs and values which are held in common and agree the company’s objectives.

The directors (who are also trustees for the purposes of charity law) are elected by the company members, seeking the necessary financial and legal skills for the task from within the constituent denominations. They are responsible for financial policy.

Structure, Governance and Management (continued)

The directors / trustees who served during the year were:

Revd James Breslin (Chairman of the Board)
 Revd Helen Cameron (Moderator until 13 April 2025)
 Revd Dr Tessa Henry-Robinson Moderator from 13 April 2025, appointed 01 June 2024)
 Mrs Yvonne Campbell
 Revd Deseta Davis
 Lieutenant Colonel Jonathan Roberts (Resigned 30 April 2024)
 Revd Trevor Howard
 Revd Dr Hugh Osgood (Resigned 31 March 2024)
 Mr Eric Southwick (Treasurer)
 Revd Daniel Yarnell (Vice-Chairman of the Board)

Directors meetings are chaired by the Chairman of the Board. Those new to the work of the company meet with the General Secretary to receive an orientation on the work of the Free Churches.

The day-to-day work of the company was delegated to the General Secretary, Revd Paul Rochester, who reported directly to the Board of Directors. The officers responsible for the healthcare and prison chaplaincy, and education programmes of the Free Churches are supported by specialist committees to shape these areas of work.

Objectives and Activities

The principal object of The Free Church Federal Council (incorporated) (FCFC) is “the advancement of the Christian religion.” The furtherance of the objects takes place through the work of the Free Churches by means such as evangelistic, educational, training and business activities or other meetings as deemed necessary from time to time. Free Churches promotes faithful witness in the public square with a focus, but not solely, on chaplaincy work in Prisons and Healthcare and faith in Education.

Free Churches express the unity in Christ that is shared by Free Churches in England and Wales by promoting fellowship, shared counsel and working together to extend Christ’s kingdom in every sphere of society. This is done whilst recognising that each Group Member remains at liberty to fulfil its own distinctive witness and mission. There are currently 26 denominations and Church groups that are members of Free Churches.

Public Benefit

The Free Churches purpose is in the support of its member church denominations in their mission across England and Wales. In as much as this mission is founded in and seeks to express the unconditional love of God, the benefits of all that the Free Churches seeks to do are understood to be ‘public’ and for the benefit of the wider society. Member churches and their congregations express this through public worship and in service to the communities in which they are set.

The Free Churches upholds a right to the freedom of expression of religious faith. This has come out of a particular historical context but finds expression afresh in the current time and is understood to have application wider than the Free Churches own membership.

The Free Churches particular engagement with education, health care, prisons and the legislative governance of the nation, amongst other things, is evidential of a commitment to wider society and a concern for public wellbeing.

Public Benefit (continued)

Particular examples include:

- Engagement in the training of hospital chaplains and their on-going professional development contributes to the quality of a service offered to all patients and hospital staff and to ensure patient trust and safety.
- The support of SACRE representatives in local authorities serves to ensure the appropriate balance in religious education curricula.
- The developed Faith Endorsement criteria of Prison Chaplains ensures that both Public and Private Sector prisons are well served by a diverse range of professional ministers to work as Chaplains in prisons.

Financial Review

Income derives mainly from investment returns on both listed investments and property. This is supplemented by subscriptions from member churches and other activities. In addition, specific grants have been received, for restricted purposes, to support the work in Healthcare and Prisons. Income remained comparable to previous years apart from grant income which has increased. Grants are made at the directors' discretion.

Total expenditure has been in line with that incurred in the previous year. This has resulted in a net deficit of £99,230 (2023: £77,010) in the general fund which, together with a gain of £38,354 (2023: £118,747) on investments, has been transferred from reserves.

Risk Review

The directors undertake each year a wide-ranging appraisal in order to identify the major risks to which the charity is exposed. Steps are taken with a view to mitigating these risks as far as is reasonably possible.

The directors are aware that the continued financial stability of the charity relies on the continued performance and growth of the charity's investments. They believe their regular review of quoted investments, aided by information from the fund managers, largely mitigates this risk as far as possible.

Investment Powers and Policy

The investment powers of the charity are contained in the Articles of Association and include the power to appoint investment managers. The directors may invest any funds not immediately required by the charity into such securities, property and other investments as they consider greatest overall benefit to the charity, in line with the charity's objectives.

The directors' current policy is to invest in gilt edged securities or investment units with managers of common investment funds: Epworth Investment Management Limited and freehold commercial properties. Surplus funds held for the shorter term are placed in CCLA Investment Management Limited's COIF Charity Fund Deposit Account, which has consistently provided a rate of return higher than that available from a bank.

Reserves Policy

It is the policy of the directors to ensure that the charity has adequate reserves to enable it to meet both its ongoing commitments in respect of general charitable activities and its future funding requirements. The directors have assessed this with the aim of achieving reserves equivalent to three to six month's on-going expenses plus any known existing and future liabilities. This would require general reserves of between £75,000 and £150,000. General reserves as at 31 December 2024 stood at £124,366 (2023: £173,596) including tangible fixed assets of £55,202 (2023: £63,090).

The charitable activities are largely financed from the yield on invested reserves. It is the long-term policy of the board to maintain the real value of invested reserves and apply their annual yield (interest, dividends, rents and a proportion of any growth in value) to funding the work of

Reserves Policy (continued)

the Free Churches. The directors consider the level of reserves at the year-end to be sufficient for the current requirements of the charity but will continue to review the overall position and policy at regular intervals.

Independent Examiner

Mark Heaton FCCA DChA FCIE of KM, Chartered Accountants, has been appointed as the charitable company's Independent Examiner. A resolution proposing the reappointment of Mark Heaton will be put to the Annual General Meeting.

Statement of Directors' Responsibilities

The directors, who also act as trustees, are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors (who are also trustees for the purposes of charity law) to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the incoming resources and application of resources, including income and expenditure, of the company for that period.

In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- observe the methods and principles in the Charities SORP;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

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

Approval

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

By order of the Board

General Secretary: Revd Paul Rochester



Chair of the Board: Revd James Breslin

Date: 18th June 2025



MEMBER DENOMINATIONS

Assemblies of God
Baptist Union of Great Britain
Baptist Union of Wales
Christ Apostolic Church
Church of God of Prophecy
Church of the Nazarene
Churches in Communities International
Congregational Federation
Council of African and Caribbean Churches UK
Countess of Huntingdon's Connexion
Elim Pentecostal Church
Fellowship of Churches of Christ
Free Church of England
Free Methodist Church
Independent Methodist Churches
Joint Council of Churches for All Nations
Methodist Church
Moravian Church
New Testament Assembly
New Testament Church of God
Old Baptist Union
Order of St Leonard
Presbyterian Church of Wales
Redeemed Christian Church of God
The Salvation Army
Undeb yr Annibynwyr Cymraeg
(Union of Welsh Independents)
United Reformed Church
Vineyard UK and Ireland
Wesleyan Reform Union

INDEPENDENT EXAMINER'S REPORT

I report to the charity trustees on my examination of the accounts of the company for the year ended 31st December 2024 which are set out on pages 14 to 22.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Mark Heaton FCCA FCIE DChA

KM Chartered Accountants
1st Floor, Block C, The Wharf,
Manchester Road,
Burnley
Lancashire
BB11 1JG

Date: 18th June 2025

STATEMENT OF FINANCIAL ACTIVITIES

(including income and expenditure account)

For the year ended 31st December 2024

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Income and endowments from:					
Donations and legacies:					
Member church subscriptions		25,405	-	25,405	23,062
Charitable activities:					
Grants	2	-	21,938	21,938	19,250
Other trading activities:					
Sales		6,268	-	6,268	-
Rental income		74,072	-	74,072	70,553
Investments:					
UK listed investments		46,038	-	46,038	47,059
Rental properties		92,560	-	92,560	92,500
Other		957	-	957	1,180
Other					
Conference Fees		777	1,074	1,851	575
Other		16,716	-	16,716	4,190
Total		262,793	23,012	285,805	258,369
Expenditure on:					
Investment management costs:					
Property management costs		10,676	-	10,676	3,777
Charitable activities					
Grants payable	3	1,800	-	1,800	1,294
Other	3	349,547	23,012	372,559	330,308
Total		362,023	23,012	385,035	335,379
Net income / (expenditure)		(99,230)	-	(99,230)	(77,010)
Gains / (losses) on investment assets		38,354	-	38,354	118,747
Net income / (expenditure)		(60,876)	-	(60,876)	41,737
Net Movement in Funds		(60,876)	-	(60,876)	41,737
Reconciliation of funds					
Total funds brought forward		2,817,897	-	2,817,897	2,776,160
Total funds carried forward		2,757,021	-	2,757,021	2,817,897

BALANCE SHEET

As at 31st December 2024

	Notes	2024		2023	
		£	£	£	£
Fixed Assets					
Tangible assets	6	55,202		63,090	
Investments	7	<u>2,632,655</u>		<u>2,644,301</u>	
			2,687,857		2,707,391
Current Assets					
Debtors	8	90,215		109,458	
Cash at bank and in hand		<u>8,013</u>		<u>51,956</u>	
		98,228		161,414	
Current Liabilities					
Amounts falling due within one year	9	<u>29,064</u>		<u>50,908</u>	
Net Current Assets			69,164		110,506
Net Assets			<u>2,757,021</u>		<u>2,817,897</u>
Funds					
Unrestricted:					
General unrestricted funds	10		2,757,021		2,817,897
Restricted funds	10		-		-
Total Funds			<u>2,757,021</u>		<u>2,817,897</u>

For the year ending 31st December 2024 the company was entitled to exemption from audit under section 476 and section 477 of the Companies Act 2006 relating to small companies. The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 December 2023 in accordance with Section 476 of the Companies Act 2006.

Directors' responsibilities:

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

On behalf of the Board of Directors:



Revd Dr Tessa Henry-Robinson
Moderator

18th June 2025

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31st December 2024

1. Accounting Policies

Basis of preparation

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Donations and incoming grants

Donations and grants are accounted for when received or receivable where entitlement is demonstrable.

Investment income

Incoming resources from investments are accounted for when receivable.

Grants payable

Grants are made on behalf of the Department of Health to members of the Healthcare Chaplaincy Faith and Belief Group. Grants are also paid to support various work carried out by organisations on behalf of the churches on an ecumenical basis nationally. Grants are accounted for when paid or when there is an obligation to pay.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the Independent Examiner's fees and costs relevant to strategic management.

Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less the estimated residual value of each tangible fixed asset over its expected useful life as follows:

Leasehold property improvements	- straight line over the period to 31 December 2031
Furniture and equipment	- 10% / 20% / 33% straight line

Investment properties

Investment properties are stated at market value. Realised and unrealised gains are included in the Statement of Financial Activities. No depreciation is provided on investment properties. This is a departure from the requirements of the Companies Act 2006 which requires all properties to be depreciated. The directors consider that to depreciate the properties would not give a true and fair view. Depreciation is only one of the many factors reflected in the valuation and the amount which might otherwise have been shown. The investment properties

1. Accounting Policies (continued)

are maintained to a high standard and as such their residual value is expected to be not less than their cost and therefore the depreciation is immaterial to the accounts. Impairment reviews are carried out on an annual basis by the Board. The directors consider that this accounting treatment results in the financial statements giving a true and fair view.

Listed Investments

Listed investments are shown at market value. Realised and unrealised gains are disclosed in the Statement of Financial Activities.

Funds

Unrestricted funds are incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general fund.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of costs.

2. Income and endowments from Charitable Activities: Grants

	2024	2023
Restricted Funds	£	£
Miscellaneous - Health Care Chaplaincy	5,313	5,250
Methodist Church - Prison Chaplaincy	10,000	10,000
Culham ST Gabriels's - Education Project	4,000	4,000
Westhill Endowment - Education Project	2,625	-
Total	21,938	19,250

3. Expenditure on: Charitable Activities

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	2024	2024	2024	2023
	£	£	£	£
Grants payable:				
Ministerial counselling service	1,300	-	1,300	1,294
Direct expenditure:				
General	239,445	-	239,445	181,039
Health Care Chaplaincy (HCC)	28,842	5,798	34,640	37,498
Education officers	58,909	6,625	65,534	63,513
Prison Chaplaincy	22,351	10,589	32,940	48,258
	349,547	23,012	372,559	330,308
Total	350,847	23,012	373,859	331,602

4. Directors' Emoluments and Staff Costs

Total compensation paid to key management personnel in the year amounted to £50,746 (2023: £46,045).

Staff costs during the year were:	2024	2023
	£	£
Wages and salaries	191,685	202,634
Social security costs	13,883	14,535
Pension contributions	17,674	18,915
Total	<u>223,242</u>	<u>236,084</u>

No employees received remuneration greater than £60,000.

The average number of employees during the year was:	2024	2023
	Number	Number
Direct charitable activities	4	4
Management and administration	2	2
Total	<u>6</u>	<u>6</u>

Directors' emoluments, including pension benefits, amounted to £nil (2023: £nil).

Expenses reimbursed to six (2023: five) directors for travel, subsistence and conference expenses were £3,485 (2023: £4,311).

5. Net Income / (Expenditure)

Net incoming resources is stated after charging:	2024	2023
	£	£
Independent Examiner's Fee	2,220	2,160
Depreciation	<u>7,888</u>	<u>7,888</u>

6. Tangible Fixed Assets

	Furniture and Equipm't	Leasehold Property Improvem't	Total
Cost	£	£	£
At 1 January 2024	24,726	234,444	259,170
At 31 December 2024	<u>24,726</u>	<u>234,444</u>	<u>259,170</u>
Depreciation			
At 1 January 2024	24,726	171,354	196,080
Charge for the year	-	7,888	7,888
At 31 December 2024	<u>24,726</u>	<u>179,242</u>	<u>203,968</u>
Net Book Value			
At 31 December 2024	<u>-</u>	<u>55,202</u>	<u>55,202</u>
At 31 December 2023	<u>-</u>	<u>63,090</u>	<u>63,090</u>

Leasehold property improvements were effected during preceding years to the London headquarters of the company which it occupies under the terms of a lease due to expire in 2032.

7. Investments

	UK Listed Investments General Funds £	Investment Properties General Funds £	Total £
Market Value			
At 1 January 2024	1,494,301	1,150,000	2,644,301
Increase on revaluation in year	38,354	-	38,354
Redeemed in year	(50,000)	-	(50,000)
At 31 December 2024	<u>1,482,655</u>	<u>1,150,000</u>	<u>2,632,655</u>
Historic Cost			
At 1 January 2024	1,249,254	667,881	1,917,135
Redemption in year	(39,499)	-	(39,499)
At 31 December 2024	<u>1,209,755</u>	<u>667,881</u>	<u>1,877,636</u>

The UK listed investments portfolio is made up of UK fixed interest stocks and equities, all quoted/listed within the UK. Investments which made up over 5% of the value of the portfolio are as follows:

	2024 %	2023 %
COIF ethical income units	92.34	92.44
COIF property fund units	7.66	7.56

The investment properties were revalued at estimated open market value by the Directors in 2013, the directors do not believe that the market value has changed significantly since then.

8. Debtors

	2024 £	2023 £
Trade debtors	7,296	20,337
Prepayments and accrued income	82,919	89,121
Total	<u>90,215</u>	<u>109,458</u>

9. Current Liabilities: Amounts Falling Due Within One Year

	2024 £	2023 £
Accruals	2,500	2,500
Deferred rental income	10,625	10,625
Other Creditors	15,939	37,783
Total	<u>29,064</u>	<u>50,908</u>

10. Funds

	01-Jan-24	Transfers between funds	Income	Expend iture	Gains / (Losses)	31-Dec-24
	£		£			£
Unrestricted Funds:						
General reserve	173,596	50,000	262,793	(362,023)	-	124,366
Investment reserve	1,249,254	(39,499)	-	-	-	1,209,755
Investment revaluation reserve	245,047	(10,501)	-	-	38,354	272,900
Property reserve	667,881	-	-	-	-	667,881
Property revaluation	482,119	-	-	-	-	482,119
Total unrestricted	2,817,897	-	262,793	(362,023)	38,354	2,757,021
Restricted Funds						
Healthcare Chaplaincy	-	-	5,798	(5,798)	-	-
Prison Chaplaincy	-	-	10,589	(10,589)	-	-
Education	-	-	6,625	(6,625)	-	-
Total restricted	-	-	23,012	(23,012)	-	-
Total Funds	2,817,897	-	285,805	(385,035)	38,354	2,757,021

Unrestricted funds are incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as a general fund. Investments and Property assets are represented as separate funds distinguishing between cost and revaluations as these funds are not available for day-to-day expenditure.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of costs. During the year a grant from the Methodist Church was restricted to the costs of prison chaplaincy.

11. Analysis of Net Assets Between Funds

	Tangible Fixed Assets £	Investments £	Net Current Assets £	Total £
Unrestricted Funds				
General unrestricted funds	55,202	2,632,655	69,164	2,757,021
Restricted Funds	-	-	-	-
Total Funds	55,202	2,632,655	69,164	2,757,021

12. Comparative Statement of Financial Activities by fund type

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
Income and endowments from:			
Donations and legacies:			
Member church subscriptions	23,062	-	23,062
Charitable activities:			
Grants	-	19,250	19,250
Other trading activities:			
Sales	-	-	-
Rental income	70,553	-	70,553
Investments:			
UK listed investments	47,059	-	47,059
Rental properties	92,500	-	92,500
Other	1,180	-	1,180
Other			
Conference Fees	326	249	575
Other	3,340	850	4,190
Total	238,020	20,349	258,369
Expenditure on:			
Investment management costs:			
Property management costs	3,777	-	3,777
Charitable activities			
Grants payable	1,294	-	1,294
Other	309,959	20,349	330,308
Total	315,030	20,349	335,379
Net income / (expenditure)	(77,010)	-	(77,010)
Gains / (losses) on investment assets	118,747	-	118,747
Net income / (expenditure)	41,737	-	41,737
Net Movement in Funds	41,737	-	41,737

13. Related Parties and Control

The General Secretary had day to day control of the charity. The trustees have overall control of the charity.

Previously Eric Southwick Chartered Accountant was appointed to provide the services of Finance Officer to the charity. Eric Southwick Chartered Accountant is controlled by E Southwick, a director / trustee of The Free Church Federal Council (Incorporated). E Southwick declared his interest in Eric Southwick Chartered Accountant and was absent from discussions and took no part in the decision to appoint Eric Southwick Chartered Accountant. The remaining directors were satisfied that it was in the best interests of The Free Church Federal Council (Incorporated) to appoint Eric Southwick Chartered Accountant and did so under the authority provided within the company's Articles of Association. The cost of these services in the year was £13,505.

