



# FAVERSHAM CHRISTIAN FELLOWSHIP TRUST

Financial Statements

A large, abstract graphic composed of several overlapping, semi-transparent blue polygons, creating a three-dimensional effect. It is positioned in the lower half of the page, behind the year text.

2020/21

# **FAVERSHAM CHRISTIAN FELLOWSHIP TRUST REPORT AND FINANCIAL STATEMENTS**

For year ending 31<sup>st</sup> March 2020

## **CONTENTS**

	Page
Trustees Report	3/7
Independent Examiners report	8
Statement of Financial Activities	9
Balance Sheet	10
Notes to the Financial Statements	11/12

# **FAVERSHAM CHRISTIAN FELLOWSHIP TRUST**

## **REPORT OF THE TRUSTEES**

**Year ending 31st March 2021**

### **The Charity and it's objectives:**

The charity was set up and is governed by a Declaration of Trust made on 13th May 1985 for the purpose of an independent evangelical church. The objectives of the Charity are the worship of God, the instruction and edification of Christians, the care and Christian instruction of young people and children and the evangelisation of non-Christians, the relief of sickness and poverty and the advancement of the Christian faith generally.

The principal address of the Charity is The Alexander Centre, 15-17 Preston Street, Faversham, Kent ME13 8NZ, and the Charity is registered with the Charities Commission under number 292398

The Trust also goes by the name of Faversham Community Church.

### **The Trustees:**

The Board of Trustees is made up of the following Trustees:

Mike Taylor - Chair  
Joy Hopkins - resigned from 28 April 2020  
Barry Jenner  
Alex McVey  
Pauline McVey  
Phil Stiles  
Emma Wallace

The trustees sent their thanks and best wishes to Joy Hopkins for all of her input over the years.

When considering new Trustees, the existing board has invited committed church members, who are well known to us and have the experience and skills needed and the time to give to this role, with the existing board all having to agree on the appointment. All current Trustees have been DBS checked. All new trustees have signed a Trustee Eligibility Declaration.

### **Staff:**

At the start of the year the church continued to be led by three elders, one who was employed full time by the Trust and the other two were not employed by the Trust.

The employed Elder is the only member of staff employed by the Trust.

The treasurer informed the trustees that she would be resigning at the end of the current financial year as she had moved from the area.

Supporting and serving alongside the eldership team are a team of deacons who oversee various areas of church life and activity. There are six deacons who have responsibility for the following: Pastoral care, Growth Groups, Welcome and Integration, Sunday meetings, Worship team.

The work and activity of the church is undertaken by many volunteers amongst the church members serving across a number of teams. It is these individuals who serve in our meetings and in the work we do impacting our communities.

#### **Covid-19:**

During this year Covid-19, the restrictions imposed by the government and the limitations on using premises meant that no in person meeting were held. After a brief trial with using Youtube, the Sunday services were held using Zoom which worked reasonably well for the numbers involved. Almost all of the regular attenders were able to access these services and we were joined by some 'visitors'. Midweek groups also met using Zoom.

#### **Premises:**

The church was unable to meet at the Abbey School during this year.

The Church office is in The Alexander Centre, a large, central venue, located in Faversham high street, that rents a number of serviced offices to local businesses and organisations. This is a venue that is very much at the heart of the community that, as well as offering office space, has a large hall and other rooms that are hired by the local community for a wide variety of events. Some of the work usually carried out from the office was carried out from home. When it was possible to use the office, it was used as appropriate.

The church also hire a storage unit locally in which to keep things that are used less frequently in the day to day running of the church.

#### **Church Matters:**

##### *Health & Safety*

Throughout the year, any issues that arose relating to health and safety were brought to the Trustees attention for discussion and action.

Legislation and current guidance relating to Covid-19 was kept under review. The blog by John Stevens of FIEC who was on the government panel for religious communities was particularly helpful.

##### *Safeguarding*

Following guidance any DBS checks which would have been renewed this year were postponed until activities resumed. No new workers were recruited.



### **GDPR**

The church subscribes to a church management system called Church Suite. This secure management system is to be used for storing member's personal data and allowing the church to carry out management and administration in a way that complies with GDPR.

During the year, regular checks were made in ensuring the information we keep is up to date and appropriate in accordance with GDPR. The Privacy Policy agreed by the Trustees is readily available through Church Suite and the Church website.

### **Church Activities and Impact:**

When planning our activities for the year, as with previous years, the Elders and Trustees continue to consider the Commission's guidance on public benefit, in particular, the specific guidance on charities for the advancement of religion. In particular, we try to enable ordinary people to live out their faith as part of our local community through:

- Worship, prayer, learning about the Gospel and developing their faith and trust in Jesus.
- Provision of pastoral care and relief of poverty
- Missionary and outreach work

### ***Stepping Stones and Unite***

The children's and youth work teams provided support as they were able. This included some zoom sessions and providing activity packs to be used at home.

### ***Canterbury Christian Schools Work Trust***

The church continues to support the CCSWT and our youth workers assist where they can. We make a monthly financial contribution to support the work of the Trust.

### ***Growth groups and Prayer Meetings***

Small groups of church members met weekly on Zoom to worship and study the Bible. We consider this to be a very important part of church life, providing an opportunity for worship, teaching and friendship. Weekly and monthly prayer meetings were also held on Zoom.

### ***Pathways from Poverty Appeal 2021***

Pathways from Poverty is an initiative within Relational Mission seeking to empower and give choices to the poor. Since 2012, one of the ways in which we support Pathways from Poverty is to contribute to their Christmas appeal. This year's appeal raised funds to support small businesses being created to support communities. As we were not meeting in person church members were encouraged to donate directly via the Relational Mission website. So far some businesses have been supported among the Roma community in southern Serbia.

### ***Foodbank***

We continue to support Faversham Foodbank, which was founded by local churches under the umbrella of Churches Together in Faversham. Church members make regular donations of food to the project. The Faversham Foodbank is providing a very

valuable service to the town and we receive regular updates on how many people have been served through this initiative and the quantities of food that have been distributed.

More information on the Foodbank can be found at [www.faversham.foodbank.org.uk](http://www.faversham.foodbank.org.uk)

#### *MakeLunch*

It was not possible to run MakeLunch sessions during this year. However, families were supported with supermarket vouchers to enable them to buy food. We also provided craft packs for the children. We kept Swale Borough Council & Faversham Borough Council informed of what we were doing. In all during the year we provided the equivalent of 1576 meals.

The MakeLunch Faversham kitchen is accredited by TLG MakeLunch, part of the charity Transforming Lives for Good. Through them we are grateful that we received sponsorship through their 'Parcels of Hope' project for our work this year.

At Christmas we received 65 parcels of food from Chartwell's staff which were distributed to 22 families in Faversham & villages. As well as MakeLunch families they were distributed to families supported by Faversham Umbrella, Hernhill School & Faversham St Vincent de Paul. These parcels provided an additional 650 meals.

#### *Little Angels*

#### *Time for Tea*

#### *Abbeyfields*

None of these were able to run this year.

#### **Financial Review:**

For the financial year 2020-2021 a balanced budget was set to reflect the reduction in regular giving mentioned last year. The main changes to achieve balance were to reduce the paid elder role from full time to 0.6 from September 2020 and to put in a second gift aid claim in the later part of the year. The additional claim would give a one off contribution to the budget. For future years balance would be achieved by the paid elder role being at 0.6 for the whole year.

By April 2020 it was clear that the effects of Covid-19 would make normal operations impracticable and that it would be uncertain whether the trust's income would be maintained. About four fifths of the budgeted income came from the regular contributions of church members.

At the April meeting it was then decided to hold additional trustees meetings monthly to review cash flow and take action if necessary.

By July it was clear that these were no longer necessary as income had remained steady, with an increase in members giving directly on a monthly basis. Review was returned to a quarterly basis, with the option of monthly meetings if found necessary.

Expenditure had decreased substantially due to lockdown and Abbey School being unable to host Sunday services. The need to produce online services increased the

workload of the paid elder and so he remained full time for the whole year.

At the year end there was a surplus of £13,294.93.

Due to the administrative pressures caused by Covid-19 no action was taken this year in relation to banking or status of the charity.

### *Reserves Policy*

The Reserves policy for 2020 - 2021

The Trustees maintained the agreed a Reserves Policy i.e. that Reserves should be maintained sufficient to cover -

- A) Day to day cash flow
- B) Financial liabilities in the event of sudden and unexpected drop in income or closure of the charity

Financial liabilities:

- Elder salary for the notice period & redundancy (£4,920 - 12 weeks)
- Rent of the Church Office for the notice period (£1,750 - 6 months)
- Rent of the Abbey School dining hall and conference room for the notice period (£2,750 - 3 months)

However, in the case of closure, some income can be realised from:

- The sale of assets i.e. sound and computer equipment, and;
- from claiming outstanding Gift Aid money due.

These income amounts are less easy to estimate but it is anticipated that they will be sufficient to cover any additional liabilities.

It was agreed therefore, that a Reserve of £9,420 should be maintained.

At the year end the Trust had a reserve of £26,298.71 which covered the financial commitments described above.

M Taylor (Chair of Trustees):                     M. Taylor                    

Date:           20/03/2022



# **Independent examiner's report to the trustees of** **Faversham Christian Fellowship Trust**

I report on the accounts of the Trust for the year ended 31<sup>st</sup> March 2021, which are set out in the attached pages.

## **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

## **Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

## **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Kate Martin  
(Church Treasurer, Faversham Baptist Church)  
3, Capel Road  
Faversham, Kent, ME13 8RL



18<sup>th</sup> March 2022



# FAVERSHAM CHRISTIAN FELLOWSHIP TRUST

## STATEMENT OF FINANCIAL ACTIVITIES For the year ended 31 March 2021

	Unrestricted Funds £	Little Angels £	Restricted Income Funds Outreach £	Parenting £	Building £	TOTAL FUNDS 2021 £	2020 £
<b>INCOMING RESOURCES</b>							
Income and endowments from:							
Donations and legacies							
Donations and Gifts	47,930.00		280.00			48,210.00	47,699.20
Gift Aid	8,985.38		55.00			9,040.38	10,128.87
Grants			1,178.00			1,178.00	2,350.00
Total donations and legacies	56,915.38	0.00	1,513.00	0.00	0.00	58,428.38	60,178.07
Charitable activities							
Newday Youth Conference						0.00	453.00
Investments							
Interest received	5.92		0.01			5.93	36.52
Other income	193.91					193.91	368.52
<b>TOTAL INCOME AND ENDOWMENTS</b>	<b>57,115.21</b>	<b>0.00</b>	<b>1,513.01</b>	<b>0.00</b>	<b>0.00</b>	<b>58,628.22</b>	<b>61,036.11</b>
<b>RESOURCES EXPENDED</b>							
Expenditure on:							
Charitable activities							
Gifts 2	5,620.00					5,620.00	10,475.18
Staff costs 3	26,356.48					26,356.48	26,349.40
Hire of venues	0.00					0.00	11,036.00
Other activities directly relating to the work of the Church	3,769.82		1,800.16			5,569.98	13,041.72
Office costs	5,527.73					5,527.73	5,684.88
Church management and administration	2,259.10					2,259.10	2,077.21
<b>TOTAL RESOURCES EXPENDED</b>	<b>43,533.13</b>	<b>0.00</b>	<b>1,800.16</b>	<b>0.00</b>	<b>0.00</b>	<b>45,333.29</b>	<b>68,664.39</b>
<b>NET INCOME/(EXPENDITURE)</b>	<b>13,582.08</b>	<b>0.00</b>	<b>-287.15</b>	<b>0.00</b>	<b>0.00</b>	<b>13,294.93</b>	<b>-7,628.28</b>
Transfers between funds	-400.00	0.00	400.00	0.00	0.00	0.00	0.00
<b>NET MOVEMENT IN FUNDS</b>	<b>13,182.08</b>	<b>0.00</b>	<b>112.85</b>	<b>0.00</b>	<b>0.00</b>	<b>13,294.93</b>	<b>-7,628.28</b>
<b>RECONCILIATION OF FUNDS:</b>							
TOTAL FUNDS BROUGHT FORWARD AT 1 APRIL	23,193.18	518.53	0.00	45.56	527.48	24,284.75	31,913.03
<b>TOTAL FUNDS CARRIED FORWARD AT 31 MARCH</b>	<b>36,375.26</b>	<b>518.53</b>	<b>112.85</b>	<b>45.56</b>	<b>527.48</b>	<b>37,579.68</b>	<b>24,284.75</b>

## FAVERSHAM CHRISTIAN FELLOWSHIP TRUST BALANCE SHEET AS AT 31 MARCH 2021

	Unrestricted Funds £	Little Angels £	Outreach £	Parenting £	Building £	TOTAL FUNDS 2021 £	2020 £
<b>CURRENT ASSETS 7</b>							
Prepayments	1,439.22					1,439.22	1,884.03
Accrued Income (Gift Aid)	9,873.00		55.00			9,928.00	10,128.87
Cash at bank and in hand	26,131.80	518.53	57.85	45.56	527.48	27,281.02	13,375.41
<b>TOTAL CURRENT ASSETS</b>	<b>37,443.82</b>	<b>518.53</b>	<b>112.85</b>	<b>45.56</b>	<b>527.48</b>	<b>38,648.24</b>	<b>25,388.31</b>
<b>LESS CURRENT LIABILITIES 8</b>							
Accrued Expenditure	-1,068.56					-1,068.56	-1,103.56
<b>TOTAL NET ASSETS</b>	<b>36,375.26</b>	<b>518.53</b>	<b>112.85</b>	<b>45.56</b>	<b>527.48</b>	<b>37,579.68</b>	<b>24,284.75</b>
<b>FUNDS OF THE CHARITY</b>							
Bal b/fwd	23,193.18	518.53	0.00	45.56	527.48	24,284.75	31,913.03
Surplus / Deficit in year	13,182.08	0.00	112.85	0.00	0.00	13,294.93	-7,628.28
bal c/fwd	36,375.26	518.53	112.85	45.56	527.48	37,579.68	24,284.75

Signed on behalf of the Trustees

Signature	Print name	Date of approval
<i>Pauline McVey</i>	PAULINE McVEY	20/3/2022
<i>MA Taylor</i>	MA TAYLOR	20/3/2022

# FAVERSHAM CHRISTIAN FELLOWSHIP TRUST

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2021

### 1 ACCOUNTING POLICIES

The financial statements have been prepared in accordance with the Statement of Recommended Practice: 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).

The accounts have been prepared in accordance with the Charities Act 2011.

The charity is a public benefit entity.

The financial statements are presented on an accruals basis.

The financial statements have been prepared under the historical cost convention.

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

#### a. Funds

General funds represent the funds of the Trust that are not subject to any restrictions regarding their use and are available for application on the general purposes of the Trust.

The accounts include all transactions, assets and liabilities for which the Trust is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body nor those that are informal gatherings of church members.

The restricted funds are:

Little Angels The monies in this fund are designated for the running of the Little Angels baby and toddler group. Income includes donations given by those who attend the group.

Outreach (formerly known as Ministry To the Poor (MTP)) The monies in this fund are designated for ministry to those in need with whom the church comes into contact.

Parenting Group This fund exists to support the church's Parenting Courses.

Building The church has a lease agreement for an office from which to conduct certain activities. Church members gave specifically to this project in the past.

#### b. Incoming Resources

##### Voluntary income and capital sources

Recognition of income - These are included on the SoFA when the trust becomes entitled to the resource, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Collections are recognised when they are received by or on behalf of the Trust.

Planned giving receivable under covenant is recognised when general income recognition criteria are met.

Gift aid recoverable on donations is recognised with the giving to which it applies when there is a valid declaration from the donor.

Funds raised by fetes, garden parties and similar events are accounted for gross.

Funds received through charitable activities are accounted for gross and when they are received by the Trust.

##### Income from investments

Interest is recognised when receipt is probable and the amount can be measured reliably.

##### Grants

Grants and donations are accounted for when general income recognition criteria are met.

### 2 GIFTS

	2021 £	2020 £
Sundry minor charitable gifts to individuals (none over £1,000)	600.00	220.00
Canterbury Schools Trust - for work in local schools	720.00	1,180.00
Faversham Umbrella	100.00	0.00
Pathways From Poverty - Relational Mission Christmas appeal	0.00	857.68
Relational Mission - for general purposes	4,200.00	8,217.50
	<hr/> 5,620.00	<hr/> 10,475.18

### 3 STAFF COSTS

	2021 £	2020 £
Wages and salaries	24,180.28	24,178.80
Social security costs (Currently under £4000 threshold for exemption)	-	-
Pension costs	2,176.20	2,170.60
	<hr/> 26,356.48	<hr/> 26,349.40

Average number of full-time equivalent employees	1	1
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The trust employs an Elder in a full time position. They are the only member of employed staff.

The employed Elder did not receive employee benefits of more than £60,000 in the year. They were not a Trustee.

The employed Elder also received reimbursement of expenses totalling £200.98 (2020: £647.23)

The employee is enrolled in a NEST defined contribution pension scheme (Trust contribution 10% of salary, Employee 5%).

No Trustee received any reimbursement of expenses or remuneration, other than the reimbursement of out-of pocket expenditure made on behalf of the Trust.

#### 4 INDEPENDENT EXAMINATION

There was no payment made to the Independent Examiner.

#### 5 LITTLE ANGELS FUND COMPARATIVES

	2021	2020
	£	£
<b>INCOMING RESOURCES</b>		
Donations and Gifts	0	1442.64
<b>Total Income</b>	<u>0.00</u>	<u>1,442.64</u>
<b>RESOURCES EXPENDED</b>		
Other activities	0.00	2,194.26
<b>Total Resources Expended</b>	<u>0.00</u>	<u>2,194.26</u>
<b>Net Income/(Expenditure)</b>	<u><b>0.00</b></u>	<u><b>-751.62</b></u>

#### 6 OUTREACH FUND COMPARATIVES

	2021	2020
	£	£
<b>INCOMING RESOURCES</b>		
Donations and Gifts	280.00	110.00
Gift Aid	55.00	0.00
Income from grants	1,178.00	2,350.00
Income from Interest received	0.01	0.06
<b>Total Income</b>	<u>1,513.01</u>	<u>2,460.06</u>
<b>RESOURCES EXPENDED</b>		
Other activities	1,800.16	2,465.76
<b>Total Resources Expended</b>	<u>1,800.16</u>	<u>2,465.76</u>
<b>Net Income/(Expenditure)</b>	<u><b>-287.15</b></u>	<u><b>-5.70</b></u>

#### 7 CURRENT ASSETS

All prepayments relate to unrestricted funds. This was also the case in 2020.

##### ACCRUED INCOME (GIFT AID)

	2021	2020
Fund	£	£
Unrestricted Funds	9,873.00	10,128.87
Outreach - Restricted	55.00	0.00
<b>Total</b>	<u><b>9,928.00</b></u>	<u><b>10,128.87</b></u>

##### CASH AT BANK AND IN HAND

	2021	2020
Fund	£	£
Unrestricted Funds	26,131.60	12,283.84
Little Angels - Restricted	518.53	518.53
Outreach - Restricted	57.85	0.00
Parenting - Restricted	45.56	45.56
Building - Restricted	527.48	527.48
<b>Total</b>	<u><b>27,281.02</b></u>	<u><b>13,375.41</b></u>

#### 8 CURRENT LIABILITIES

##### ACCRUED EXPENDITURE

	2021	2020
Fund	£	£
Unrestricted Funds	1,068.56	1,103.56
<b>Total</b>	<u><b>1,068.56</b></u>	<u><b>1,103.56</b></u>

A prior year adjustment has been made relating to accrued expenditure for the accounting period 2019/20. Both net current assets and the funds brought forward for the 2019/20 period have been adjusted for the value of the accrued expenditure totalling £1103.56

## 9 MOVEMENT IN FUNDS

### CURRENT YEAR

	Balance	Income	Expenditure	Transfers	Funds
<b>Fund Name</b>	<b>1st April 2020</b>				<b>31st March 2021</b>
	£	£	£	£	£
Unrestricted Funds	24,296.74	57,115.21	(43,533.13)	(400.00)	37,478.82
Little Angels - Restr.	518.53	0.00	0.00	0.00	518.53
Outreach - Restricted	0.00	1,513.01	(1,800.16)	400.00	112.85
Parenting - Restricted	45.56	0.00	0.00	0.00	45.56
Building - Restricted	527.48	0.00	0.00	0.00	527.48

### PREVIOUS YEAR

	Balance	Income	Expenditure	Transfers	Funds
<b>Fund Name</b>	<b>1st April 2019</b>				<b>31st March 2020</b>
	£	£	£	£	£
Unrestricted Funds	31,180.92	57,133.41	(64,011.89)	(5.70)	24,296.74
Little Angels - Restr.	1,270.15	1,442.64	(2,194.26)	0.00	518.53
Outreach - Restricted	0.00	2,460.06	2,465.76	5.70	4,931.52
Parenting - Restricted	45.56	0.00	0.00	0.00	45.56
Building - Restricted	527.48	0.00	0.00	0.00	527.48