



FAVERSHAM CHRISTIAN FELLOWSHIP TRUST

Financial Statements

An abstract graphic consisting of several overlapping, semi-transparent, light blue rectangular planes that create a sense of depth and movement. The planes are arranged in a way that suggests a three-dimensional structure, possibly representing a modern building or a stylized architectural element.

2021 / 22

FAVERSHAM CHRISTIAN FELLOWSHIP TRUST REPORT AND FINANCIAL STATEMENTS

For year ending 31st March 2022

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FAVERSHAM CHRISTIAN FELLOWSHIP TRUST

REPORT OF THE TRUSTEES

Year ending 31st March 2022

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 was made up of the following Trustees for this year:

Mike Taylor - Chair
Barry Jenner
Alex McVey
Pauline McVey
Phil Stiles
Emma Wallace

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 became part-time (0.6) from September. This has been planned earlier but was delayed by the need to run services online during the Covid restrictions.

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

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:

At the start of the year meetings were still held online. As restrictions were eased meetings restarted in person in small groups, generally meeting outdoors. In person Sunday meetings together restarted in August, being weekly from September. The meeting place was well ventilated and later a carbon dioxide sensor was purchased. This showed, later in the year, that even with the doors closed the hall kept well within guidelines.

Premises:

The Church now carries out all of its regular meetings at The Alexander Centre, a large, central venue, located in Faversham high street. This is a venue that is very much at the heart of the community which has a large hall and other rooms that are hired by the local community for a wide variety of events , as well as offering office space.

The hall is used for Sunday services, Little Angels & MakeLunch. The midweek prayer meeting is usually held in the Mayor's Parlour and the church has a serviced office on the first floor.

The church also hires 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.

Policies were revised as necessary as Covid-19 guidance changed.

Safeguarding

As most DBS checks had timed out during the Covid-19 restrictions, all children's workers were rechecked during the year. It was decided that all trustees should also be checked by the trust and this was completed. 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. 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

Our work with children, on Sundays, restarted in person in September. On alternate weeks they have had separate activities and on the other weeks there has been an all age service.

Canterbury Christian Schools Work Trust

The church continues to support the CCSWT. 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. As was appropriate for the different groups they started meeting in person outside and then in homes. 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 also held on Zoom and then in person from September.

Love Faversham Fund

This consists of the money given in March 2021 and added to this year. It is planned to use it to thank people who have served the local community during lockdown and to bless those in financial need as a result of lockdown. The fund currently stands at £4281.

Ukraine Appeal March 2022

A gift day was held in response to the humanitarian crisis in Ukraine. Half to be given to the Newfrontiers Ukraine Fund and half to the Lighthouse Community of Relational Mission based in Poland. In this year £4177 (exclusive of gift aid) was raised and £4800 (inclusive of some of the gift aid to be claimed) was distributed. The remainder will be distributed as soon as practical in the next financial year, once any more gifts have been received.

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

MakeLunch

The heart of the MakeLunch project is to provide hot, nutritious meals during school holidays for children who would normally receive free school meals. It is associated with the Fighting Holiday Hunger campaign. In addition to food, MakeLunch Faversham offers the children enrichment through craft activities and games. We run our MakeLunch kitchen in the Gatefield Hall at the Alexander Centre.

We restarted MakeLunch at Easter with limited numbers from our regular families. Initially with children only attending. MakeLunch is one of the few holiday hunger projects which serve whole families if parents wish to attend. By August we had started including parents again and opened it up to new families. Although we had increased the number of children attending we still had to ration attendance due to increased demand.

The Faversham MakeLunch kitchen was open for a total of 13 sessions, across school holidays this year. A total of 261 meals were served to 78 different children as well as providing opportunities for craft work and games. In addition, 75 meals were served to parents and carers. 16 different volunteers worked for a total of 115 sessions.

The MakeLunch Faversham kitchen is accredited by TLG MakeLunch, part of the charity Transforming Lives for Good. Through them we are grateful that we receive sponsorship from the food industry charity 'Meals & More'.

Little Angels

Our meeting for parents and carers with their babies and toddlers restarted in September at the Gatefield Hall in the Alexander Centre. Pre-booking was required and numbers restricted to give plenty of space. It quickly became over subscribed and priority was given the next week to those unable to attend due to a session being fully booked.

Financial Review:

Due to the ongoing effects of Covid-19 restrictions during this financial year, expenditure was well below budget. Therefore the trustees decided to forgo the two planned gift days. In addition there was no gift aid claim this year which gives an asset of about £9000 to be claimed next year. This means that the trust's finances are in a healthy position and are able to support future budgets which have a small deficit.

Towards the end of the year action was taken to recover a small amount which NatWest Bank had moved to a dormant account. The trustees also held a special meeting in March to pass a resolution so that former trustees were removed as

signatories on the NatWest accounts and that new trustees were added. Nothing had been heard back from the bank on either of these by the end of the year.

Reserves Policy

The Reserves policy for 2021 - 2022

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:

Liabilities in relation to employees and to premises rental in the case of a sudden closure of the charity would be £9050.

However, in the case of closure, some income can be realised from the sale of assets 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 £9050 should be maintained as this would also cover day to day cashflow.

At the year end the Trust had a reserve of £21,266.19 which covered the financial commitments described above.

M Taylor (Trustee): Mh Taylor
(Chair of Trustees 21/22)

Date: 26/1/23

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

I report on the accounts of the Trust for the year ended 31st March 2022, 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



20th January 2023

FAVERSHAM CHRISTIAN FELLOWSHIP TRUST

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 March 2022

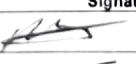
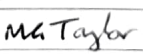
	Unrestricted Funds £	Little Angels £	Restricted Income Funds Outreach £	Parenting £	Building £	TOTAL FUNDS 2022 £	2021 £
INCOMING RESOURCES							
Income and endowments from:							
Donations and legacies							
Donations and Gifts	46,448.51	217.44				46,665.95	48,210.00
Gift Aid	9,413.58					9,413.58	9,040.38
Grants			445.00			445.00	1,178.00
Total donations and legacies	55,862.09	217.44	445.00	0.00	0.00	56,524.53	58,428.38
Investments							
Interest received	2.83					2.83	5.93
Other income	369.33					369.33	193.91
TOTAL INCOME AND ENDOWMENTS	56,234.25	217.44	445.00	0.00	0.00	56,896.69	58,628.22
RESOURCES EXPENDED							
Expenditure on:							
Charitable activities							
Gifts	2	9,770.00				9,770.00	5,620.00
Staff costs	3	15,926.28				15,926.28	26,356.48
Hire of venues		8,355.60	604.80			8,960.40	0.00
Other activities directly relating to the work of the Church		7,168.86	81.84	568.63	37.08	7,856.41	5,569.98
Office costs		5,398.93				5,398.93	5,527.73
Church management and administration		2,432.78				2,432.78	2,259.10
TOTAL RESOURCES EXPENDED	49,052.46	686.64	568.63	37.08	0.00	50,344.81	45,333.29
NET INCOME/(EXPENDITURE)	7,181.79	-469.20	-123.63	-37.08	0.00	6,551.88	13,294.93
Transfers between funds	-65.78	0.00	65.78	0.00	0.00	0.00	0.00
NET MOVEMENT IN FUNDS	7,116.01	-469.20	-57.85	-37.08	0.00	6,551.88	13,294.93
RECONCILIATION OF FUNDS:							
TOTAL FUNDS BROUGHT FORWARD AT 1 APRIL	36,375.26	518.53	112.85	45.56	527.48	37,579.68	24,284.75
TOTAL FUNDS CARRIED FORWARD AT 31 MARCH	43,491.27	49.33	55.00	8.48	527.48	44,131.56	37,579.68

FAVERSHAM CHRISTIAN FELLOWSHIP TRUST

BALANCE SHEET AS AT 31 MARCH 2022

	Unrestricted Funds £	Little Angels £	Outreach £	Parenting £	Building £	TOTAL FUNDS 2022 £	2021 £
CURRENT ASSETS							
Prepayments	1,931.86					1,931.86	1,439.22
Accrued Income (Gift Aid)	19,286.58		55.00			19,341.58	9,928.00
Cash at bank and in hand	22,472.35	49.33	0.00	8.48	527.48	23,057.64	27,281.02
TOTAL CURRENT ASSETS	43,690.79	49.33	55.00	8.48	527.48	44,331.08	38,648.24
LESS CURRENT LIABILITIES							
Accrued Expenditure	-199.52					-199.52	-1,068.56
TOTAL NET ASSETS	43,491.27	49.33	55.00	8.48	527.48	44,131.56	37,579.68
FUNDS OF THE CHARITY							
Bal b/fwd	36,375.26	518.53	112.85	45.56	527.48	37,579.68	24,284.75
Surplus / Deficit in year	7,116.01	-469.20	-57.85	-37.08	0.00	6,551.88	13,294.93
bal c/fwd	43,491.27	49.33	55.00	8.48	527.48	44,131.56	37,579.68

Signed on behalf of the Trustees

Signature	Print name	Date of approval
	PHILIP STOKES	26/1/2023
	MICHAEL TAYLOR	26/1/2023

FAVERSHAM CHRISTIAN FELLOWSHIP TRUST

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2022

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

	2022 £	2021 £
Sundry minor charitable gifts to individuals (none over £1,000)	0.00	600.00
Catalyst Network (Ukraine Appeal)	2,400.00	0.00
Canterbury Schools Trust - for work in local schools	720.00	720.00
Faversham Umbrella	0.00	100.00
Lighthouse Community (Ukraine Appeal)	2,400.00	0.00
Pioneer Mission	100.00	0.00
Relational Mission - for general purposes	3,950.00	4,200.00
Relational Mission (Mike Betts)	100.00	0.00
Relational Mission (Stef Liston)	100.00	0.00
	9,770.00	5,620.00

3 STAFF COSTS

	2022 £	2021 £
Wages and salaries	14,548.02	24,180.28
Social security costs (Currently under £4000 threshold for exemption)	-	-
Pension costs	1,378.26	2,176.20
	15,926.28	26,356.48

Average number of full-time equivalent employees

0.6 1

The trust employs an Elder in a part-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 £137.58 (2021: £200.98)

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

	2022	2021
INCOMING RESOURCES	£	£
Donations and Gifts	217.44	0
Total Income	217.44	0.00
RESOURCES EXPENDED		
Other activities	81.84	0.00
Total Resources Expended	81.84	0.00
Net Income/(Expenditure)	135.60	0.00

6 OUTREACH FUND COMPARATIVES

	2022	2021
INCOMING RESOURCES	£	£
Donations and Gifts	0.00	280.00
Gift Aid	0.00	55.00
Income from grants	445.00	1,178.00
Income from Interest received	0.00	0.01
Total Income	445.00	1,513.01
RESOURCES EXPENDED		
Other activities	568.63	1,800.16
Total Resources Expended	568.63	1,800.16
Net Income/(Expenditure)	-123.63	-287.15

7 CURRENT ASSETS

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

ACCRUED INCOME (GIFT AID)

	2022	2021
Fund	£	£
Unrestricted Funds	19,286.58	9,873.00
Outreach - Restricted	55.00	55.00
Total	19,341.58	9,928.00

CASH AT BANK AND IN HAND

	2022	2021
Fund	£	£
Unrestricted Funds	22,472.35	26,131.60
Little Angels - Restricted	49.33	518.53
Outreach - Restricted	0.00	57.85
Parenting - Restricted	8.48	45.56
Building - Restricted	527.48	527.48
Total	23,057.64	27,281.02

8 CURRENT LIABILITIES

ACCRUED EXPENDITURE

	2022	2021
Fund	£	£
Unrestricted Funds	199.52	1,068.56
Total	199.52	1,068.56

9 MOVEMENT IN FUNDS

CURRENT YEAR					
	Balance				Funds
Fund Name	1st April 2021	Income	Expenditure	Transfers	31st March 2022
	£	£	£	£	£
Unrestricted Funds	36,375.26	56,234.25	(49,052.46)	(65.78)	43,491.27
Little Angels - Restr.	518.53	217.44	(686.64)	0.00	49.33
Outreach - Restricted	112.85	445.00	(568.63)	65.78	55.00
Parenting - Restricted	45.56	0.00	(37.08)	0.00	8.48
Building - Restricted	527.48	0.00	0.00	0.00	527.48
PREVIOUS YEAR					
	Balance				Funds
Fund Name	1st April 2020	Income	Expenditure	Transfers	31st March 2021
	£	£	£	£	£
Unrestricted Funds	23,193.18	57,115.21	(43,533.13)	(400.00)	36,375.26
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

A prior year adjustment has been made relating to movement in funds for the previous accounting period 2020/21. This has been made as the balances brought forward were incorrect following an adjustment made during that period to the value of accrued expenditure totalling £1103.56