

**Foundation Christian Fellowship, Warminster**

**Unaudited financial statements**

**31 March 2022**

**Charity Registration 298891**

## **Foundation Christian Fellowship, Warminster**

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## **Foundation Christian Fellowship, Warminster**

### **Legal and administrative information**

#### **Legal and Administrative Information**

##### **Constitution**

Foundation Christian Fellowship is a Charity governed by a Trust Document dated 17 March 1988. The registered Charity number is 298891.

##### **Trustees**

The trustees of The Charity during the financial year being reported are:

Rev Lindsey Mann  
Rev Janet Wood  
Rev Stephen Wood

##### **Appointment of Trustees**

The Trustees, besides the powers conferred upon them by Statute may, by writing, appoint an additional Trustee or additional Trustees anytime. The minimum number of Trustees required shall be three. Every new Trustee shall sign an acknowledgement that he or she subscribes without reservation to the doctrines of The Charity. Every such additional Trustee so appointed shall have the same powers, authorities, and discretions as if he or she had been originally appointed as one of the Trustees of this Deed.

##### **Registered Address**

Foundation Christian Fellowship, 11 Martin Crest, Warminster, Wiltshire, BA12 8DR.

##### **Independent Examiners**

Berkeley Lifford Hall, Greengate House, Pickwick Road, Corsham, Wiltshire, SN13 9BY

##### **Bankers**

HSBC, 46 Fore Street, Trowbridge, Wiltshire, BA14 8EL.

**Foundation Christian Fellowship, Warminster**

**Trustees and other information (continued)**

**Trust Document Restrictions**

Para. 15 (b) Of reasonable and proper remuneration to any member, officer or servant of "The Charity" (not being a Trustee of "The Charity") for any services rendered to "The Charity" save that STEPHEN WOOD while he is a Trustee of "The Charity" may be paid all reasonable and proper remuneration to which he would be entitled if he were not a Trustee of "The Charity" and such remuneration shall from time to time (subject to the provision of any agreement between him and "The Charity") be fixed by the Trustees and may be by way of fixed salary or by way of retiring salary or provision for pension provided that he shall not be entitled to vote on a Resolution of the Trustees which concerns his own appointment as a Trustee of "The Charity" or any such remuneration made or to be made to him.

Rev Stephen Wood receives this remuneration in his post as senior Pastor of the church.

Investment Powers Under the Trust Document, The Charity has the power to make any investment which the trustees think fit.

## **Foundation Christian Fellowship, Warminster**

### **Trustees report Year ended 31 March 2022**

#### **Report of the Trustees for the year ending 31 March 2022**

The Trustees are pleased to present their report together with the financial statements of The Charity for the year ending 31 March 2022

Legal and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Trust Document and the Statement of Recommended Practice - Accounting and Reporting by Charities.

#### **Objects of The Charity**

The Trustees hold the capital and income of the Foundation Christian Fellowship Trust Fund upon Trust for:

- A. The advancement of the Christian Faith; and
- B. The relief of sickness and the preservation and protection of physical and mental health.
- C. The relief of poverty.

#### **Organisation**

A board of three Trustees, who meet bi-annually, administer The Charity.

Rev Janet Wood and Rev Stephen Wood are appointed by the Trustees to manage the day-to-day operations of The Charity.

Mr Geoffrey Samways continues in the post of Assistant Pastor which includes administrative duties, thereby giving Revs Stephen and Janet Wood more freedom to fulfil their pastoral duties.

#### **Financial Powers**

The degree of financial powers given to the Rev Janet Wood and Rev Stephen Wood remain as determined by the Trustees that advance approval of the Trustees will now only be required if the sum exceeds £1000.00.

The Charity operates with a General Fund and a Building Fund within the accounts.

The Building Fund is not designated and is used generally for building fund purposes, but the trustees retain the right to use the money elsewhere if necessary.

#### **Related Parties**

The Charity is a member of Churches Together in Warminster, and a recommended church through Kenneth Copeland Ministries within the United Kingdom.

#### **Review of Charity Activities**

##### **Church Services**

During this financial year, The Charity held regular Sunday worship services in the Sanctuary of Grace Christian Centre when Covid-19 restrictions allowed.

Otherwise, Services and Bible Studies were held online.

The Charity had a number of visiting guest ministers from around the UK.

Tony and Julie Sheard from Bath ministered in August 2021. David and Faith Dalley from Bath ministered in September 2021. John and Sue Whitehouse from Wolverhampton ministered in December 2021. Wynne Goss from Wales ministered in February 2022. Lindsey Mann from London ministered in March 2022.

##### **Registered for Marriages**

On 23rd April 2012 Grace Christian Centre was fully registered as an official Place of Worship.

It was also registered for the Solemnisation of Marriages on the same date.

During 2018, Pastors Stephen and Janet Wood and Assistant Pastor Geoff Samways, were listed with the Register Office as Registered Persons for the Solemnisation of Marriage.

## **Foundation Christian Fellowship, Warminster**

### **Report of the Trustees Year ended 31 March 2022**

The year's other events included:

Sadly, due to Covid-19 restrictions, no events were held.

Men's Meetings.

There were no in person Men's meetings.

Churches Together in Warminster.

The church continues to play an active part in C.T.W.

Assistant Pastor Geoff Samways being the Treasurer.

The Street Pastors scheme continues in Warminster, Rev Stephen Wood is a Trustee and also the Treasurer.

Further Ministry to the people of Warminster.

The Charity is on a Rota of churches providing a Sunday Service slot on the local radio.

This radio now has a licence to transmit to the people of Warminster and the local area.

During Covid-19 restrictions the message was sent to the station for broadcast.

The visits to Henford House have been restarted after Covid 19 restrictions were lifted.

The Charity is involved with the Christian Aid Week in May.

This includes promoting the week and collecting donations in line with Covid-19 restrictions.

The Charity supports a venture in Warminster called Cornerstone.

This is an outreach to the disadvantaged in Warminster, providing them with support and guidance, including help with the use of online systems for benefits and claims.

Pastor Geoff Samways is one of the Trustees of the Cornerstone charity and is also onsite once every two weeks to assist any clients that call in to Cornerstone.

Much restricted during Covid-19 restrictions.

The Charity runs Precious Ones, a free weekly baby and toddler group for the community.

This was not held during this reporting period.

The Charity now works with two charities called Neighbourly and Fareshare.

Both charities allow us to collect surplus stock that is about to go out of date.

The charity collects this surplus and delivers it to those in need in Warminster.

Neighbourly liaise with the Lidl food store where we collect food on a Friday.

Fareshare provide a similar service on Sundays from the local Tesco and Waitrose stores.

All this surplus food is gratefully received.

Most of the year, we were still able to fulfil this and stay within Covid-19 restrictions.

Church-Run Courses.

The Life-Skills course run by The Charity is still being taught to many people both within and outside the church. These are life-changing for those attending.

The course continues to be run by the Pastors and attendance will remain free of charge.

The Charity's own 'Foundation Classes course is still being offered to newcomers to church.

Conferences

There were no conferences during this reporting period.

Outreach

There was no outreach during this reporting period.

## **Foundation Christian Fellowship, Warminster**

### **Report of the Trustees Year ended 31 March 2022**

#### **Income**

Income from church members was £98,912.

This included online donations of £88.

Furlough Grant for Assistant Pastor Geoff Samways was £8374.

The Inland Revenue Gift Aid return, received for the year was £22,066.

Total Income £129,440.

#### **Gifts to the poor.**

Giving to persons in necessitous circumstances this year totalled £130 which provided food and furniture for a number of families in need.

The church also runs its own Foodbank, those in need are supplied with food for their family.

#### **Love Gifts**

Many love gifts to individuals were financial, totalling £1454, to bless people both within and outside the church. Both those who have been a blessing to the church and those in financial need.

#### **What? - Warminster Help and Action Team**

Established in October 2002, What? is an outreach of The Charity

A ministry that meets the needs of people including food, clothing, furniture, comfort etc.

It is financed by the Gifts to the Poor account above.

#### **Monthly Missions Support.**

- Action Aid and Dr Barnardos to help children in each case.

A bi-monthly offering is taken for Joseph Storehouse. A ministry based in Jerusalem and ministering to the poor there, including school supplies for children.

The total amount donated to Joseph Storehouse during the year was £839.

- The God Channel - Christian TV programme to support their ongoing ministry.  
Christian Aid collected and donated was £321.

The total missions giving for the year was £2,691.

#### **Salaries**

Rev Stephen Wood receives remuneration as the senior Pastor of the church.

The Trustees have set the salary of Rev Stephen Wood at £2500 per month.

Secretarial wages are currently set at £150 per week.

Assistant Pastor Geoffrey Samways is now receiving £28,104 per annum.

Assistant Pastor Geoffrey Samways was Furloughed from Nov 20 to the end of this period.

The Employers National Insurance contribution for the year was £1581.

This reduced figure is due to the Government allowance increasing to £4000.00

Pension Scheme - 5% from each employee plus 3% from FCF as the employer.

Vehicles. The Charity only has one vehicle now, the Minibus. The original loan car, Renault Modus was no longer required and was given to someone who was in need. It was removed from the asset register.

**Foundation Christian Fellowship, Warminster**

**Report of the Trustees  
Year ended 31 March 2022**

**Church Building.**

The building at Woodcock Road is called the Grace Christian Centre and is the home of FCF. A five year Lease has been agreed at £22,000 running from February 2020 to February 2025. The maintenance charge was £2180 and the annual insurance cost, after a rebate from the previous year was £996.

**Health and Safety**

The Trustees are conversant with the Health and Safety Executive guidelines and have instructed Rev Stephen and Rev Janet Wood to ensure these are implemented throughout The Charity. The Health and Safety Policy Statement is approved by the Trustees.

**Risk Assessment.**

The Trustees of The Charity acknowledge their responsibility in the identification, assessment, review and control of major risks faced by The Charity.

The Trustees confirm that a risk management strategy and plan is in place.

**Child Protection Policy**

The Charity has enrolled with the Churches Child Protection Agency Service as its Umbrella Body. Not known as Thirty-One Eight; to obtain Criminal Records Disclosures for those working with children. A Child Protection Policy for The Charity has been approved by the trustees.

**Presentation of the Accounts**

The Accounts for the year to 31 March 2022 were presented to the Trustees and approved.

Date of Approval : 10th April 2022

Signed by :

Rev Lindsey Mann

Rev Janet Wood

Rev Stephen Wood





**Foundation Christian Fellowship, Warminster**

**Trustees responsibilities statement  
Year ended 31 March 2022**

Charity legislation requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the Charity at the end of the financial year and of the surplus or deficit for the period.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent; and
- ensure applicable accounting standards have been followed

The Trustees are responsible for maintaining adequate accounting records, for safeguarding the assets of the Charity and for preventing and detecting fraud and other irregularities. The Trustees are also required to indicate where the financial statements are prepared other than that the Charity is a going concern.

The Trustees in office throughout the period 1 April 2021 to 31 March 2022 were as follows :

Rev. Stephen Wood

Rev. Janet Wood

Rev. Lindsay Mann

**Foundation Christian Fellowship, Warminster**

**Independent Examiner's Report to the Trustees of  
unaudited statutory financial statements of Foundation Christian Fellowship, Warminster  
Year ended 31 March 2022**

I report on the accounts of the Trust for the year ended 31 March 2022, which are set out on pages 9 to 13.

**Respective responsibilities of trustee 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 of the Charities Act 2011 (the Charities Act) as that an independent examination is needed.

It is my responsibility to examine the accounts under section 145 of the Charities Act, to follow the procedures laid down in the General Directives given by the Charities Commissioners (Under section 145(5)(b) 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 Commissioners. An examination include 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 explanation 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 I do not express an audit opinion on the view given by the accounts.

**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 Charities Act and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met : or

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

M A Moledina  
Berkeley Lifford Hall  
Greengate House  
Pickwick Road  
Corsham SN13 9BY

*Thas Moledina*  
*Berkeley Lifford Hall*  
*9th JAN. 23*

**Foundation Christian Fellowship, Warminster**

**Detailed income statement  
Year ended 31 March 2022**

	<b>2022</b>	2021
	<b>£</b>	<b>£</b>
<b>Incoming resources</b>		
Income from giving (Note 4)	121,066	110,358
Events and Activities (Note 5)	-	1
Government Job support grant	8,374	7,643
	<u>129,440</u>	<u>118,002</u>
<b>Resources expended</b>		
Donations to charities and missions (Note 7)	(2,691)	(1,932)
Other donations relating to work of the church	(1,584)	(2,009)
Education and youth work	(137)	(21)
Training aid and books	(86)	(12)
Housing	(10,200)	(8,879)
Expenses	(5,441)	(4,769)
Church rent	(22,363)	(17,058)
Insurance	(3,089)	(2,783)
	<u>(45,591)</u>	<u>(37,463)</u>
<b>Service expenses</b>		
Salary	(58,104)	(58,104)
Transport costs	(2,363)	(1,934)
Hospitality	(1,827)	(120)
Events - visiting ministers	(1,426)	(958)
Depreciation of tangible assets	(720)	(809)
Revaluation of tangible assets	(50)	22
<b>Administrative expenses</b>		
Secretary's salary	(8,650)	(6,800)
Employer's social security contributions	(1,581)	(1,597)
Pension costs	(843)	(843)
Repairs and maintenance	(5,036)	(2,232)
Printing, postage and stationery	(258)	(367)
Advertising	(15)	-
Telephone	(3,348)	(3,294)
Computer costs	(187)	(354)
Legal and professional	-	(2)
Accountancy fees	(2,074)	(1,778)
Bank charges	(282)	(28)
General expenses	(103)	(11)
Subscriptions	(866)	(893)
Gain/loss on disposal of tangible assets	(89)	-

**Foundation Christian Fellowship, Warminster**

**Detailed income statement (continued)  
Year ended 31 March 2022**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
	(87,822)	(80,102)
Surplus (Deficit)	(3,973)	437
<b>Net movement in funds</b>	(3,973)	437
Total funds brought forward	7707	7270
Total funds carried forward	3734	7707

**Foundation Christian Fellowship, Warminster**

**Statement of financial position  
31 March 2022**

	Note	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Tangible assets	1	3,994		4,315	
			3,994		4,315
<b>Current assets</b>					
Debtors	2	7,121		1,780	
Cash at bank and in hand		3,711		10,036	
		10,832		11,816	
<b>Creditors: amounts falling due within one year</b>	3	(11,092)		(8,424)	
<b>Net current (liabilities)/assets</b>			(260)		3,392
<b>Total assets less current liabilities</b>			3,734		7,707
<b>Net assets</b>			3,734		7,707
<b>Unrestricted Income Funds :</b>					
General Purpose Fund	3		3,734		7,707
			3,734		7,707

Approved by the Trustees on 3<sup>rd</sup> January 2023

And signed on their behalf by : Rev S Wood



Chairman

## Foundation Christian Fellowship, Warminster

### Notes to the financial statements Year ended 31 March 2022

#### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Tangible assets

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

#### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

#### 1. Tangible assets

	Plant and machinery	Fixtures, fittings and equipment	Motor vehicles	Total
	£	£	£	£
<b>Cost or valuation</b>				
At 1 April 2021	4,149	19,214	2,501	25,864
Additions	-	538	-	538
Disposals	-	-	(501)	(501)
Revaluation	(44)	(6)	-	(50)
<b>At 31 March 2022</b>	<b>4,105</b>	<b>19,746</b>	<b>2,000</b>	<b>25,851</b>
<b>Depreciation</b>				
At 1 April 2021	3,423	16,188	1,938	21,549
Charge for the year	102	499	119	720
Disposals	-	-	(412)	(412)
<b>At 31 March 2022</b>	<b>3,525</b>	<b>16,687</b>	<b>1,645</b>	<b>21,857</b>
<b>Carrying amount</b>				
<b>At 31 March 2022</b>	<b>580</b>	<b>3,059</b>	<b>355</b>	<b>3,994</b>
<b>At 31 March 2021</b>	<b>726</b>	<b>3,026</b>	<b>563</b>	<b>4,315</b>

**Foundation Christian Fellowship, Warminster**

**Notes to the financial statements (continued)  
Year ended 31 March 2022**

**2. Debtors**

	<b>2022</b>	2021
	<b>£</b>	<b>£</b>
Other debtors	7,121	1,780

**3. Creditors: amounts falling due within one year**

	<b>2022</b>	2021
	<b>£</b>	<b>£</b>
Other creditors	11,092	8,424

**3. Movement of unrestricted income funds**

	General Purpose £	Designated Building Fund £	Total £
At 1 April 2021	7707	-	7707
Income resources	127420	2020	129440
Resources expended	131365	2048	133413
31 March 2022	3762	(28)	3734

Analysis of net assets by funds

	General Purpose £	Designated Building Fund £	Total £
Fixed assets	3994	-	3994
Net current assets	(260)	-	(260)
	3734	-	3734

Foundation Christian Fellowship, Warminster

Notes to the financial statements (continued)  
Year ended 31 March 2022

4.

Income from giving

	2022	2021
	£	£
Gift aid offerings	79430	71871
Other offerings	16478	12588
Tax recovered	22066	20146
Sundry donations	974	295
Building fund donations	2020	1000
Hospitality donations	10	-
Nochex	88	3783
Sumup	-	20
Wonderful	-	655
	<u>121066</u>	<u>110358</u>

5.

Events and activities

	2022	2021
	£	£
Fund raising income	<u>-</u>	<u>1</u>

6.

Investment income

	2022	2021
	£	£
Interest received	<u>-</u>	<u>-</u>

7.

Donations to Charities and Missions

	2022	2021
	£	£
Dr Barnados	240	240
Iraqi Christians	180	180
Sponsored Children	335	331
Others	1936	1181
	<u>2691</u>	<u>1932</u>

Other donations relating to the work of the church

These donations are comprised of many small sums paid to visiting speakers and to a number of people in immediate need of financial assistance.