

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2024
for
Kings Community Church Lancaster

Nathans
Chartered Certified Accountants
Trident Business Centre
Amy Johnson Way
Blackpool
Lancashire
FY4 2RP

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for the Year Ended 31 March 2024

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Report of the Trustees
for the Year Ended 31 March 2024

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The object of the charity is the propagation of the Christian faith throughout Lancaster and surrounding areas, including evangelism, pastoral care, poor relief and counselling promoting Christian doctrine, printing and distribution of the Bible and Christian literature, providing meetings, equipment and other means of support for these activities.

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Policies in force are provision of public meetings, outdoor meetings and involvement in the community. The trust exists to spread the gospel of Jesus Christ and to support people in times of spiritual need. It also exists to perform charitable acts and services. There has been no material change in these policies since the previous report.

The Church is divided into a number of small groups, each with designated group leaders. An element of the responsibility for the pastoral care of the members of each group is delegated to the designated group leaders, although prime responsibility and authority in the area of Church life rests with the Church elders and other key members of the core leadership team.

Responsibility for other areas of Church life, such as children's ministry, outreach and music ministry, is also delegated to designated leaders with the Church elders retaining overall responsibility for oversight.

Significant decisions with regard to the spiritual life of the Church are taken by Church elders after consultation with other leaders. The trustees take responsibility for day to day practical decisions. Matters of significance continue to be discussed with the wider Church via special meetings and through the small group structure.

Trustees meet regularly as prescribed by the trust deed. Responsibility for the appointment of new trustees rests with the existing board of trustees. The trustees have acknowledged that the Treasurer has been facing significant demands on his time and to alleviate this a wider finance team has been created.

Chris Strahan, an elder of the Church, served as the Church's pastor throughout the year, assisted by James Carr who was employed by the Church on a part time basis. "Apostolic oversight" of the Church throughout the year was provided by Mr Keri Jones of Ministries Without Borders.

OBJECTIVES AND ACTIVITIES

Significant activities

Responsibility for pastoral care rested with Chris Strahan who was also responsible for overall leadership of the Church, assisted by James Carr, together with Rose Starkey and Katy Allen, both deacons in the Church throughout this period as well as Sarah Strahan, Hannah Carr and Ife Akintunde as part of the wider leadership team.

Around 80 adults regularly attended the main Sunday meeting throughout the period. Growth in student numbers in the period inflated attendance during University term time.

The Church hosted a number of gospel outreach events during the year including a public Christmas Carol service, several family events both in the Church building and at the nearby Newton Estate as well as a "family film night". In addition, the Church hosted a "mission week" alongside a visiting team from Youth With A Mission (YWAM). During the year, a "Community Cafe" offering free refreshments was launched to provide a "warm space" and opportunity for socializing for the community local to the Church building. A parent, baby and toddler group was relaunched during the year.

The Church continued to have an involvement with the local branch of Christians Against Poverty, an organisation providing debt counselling services.

The still growing reputation of the King's House facilities as a venue for meetings and small conferences led to consistent room hire activity with a local NHS trust operating a respiratory clinic from the building as well as counsellors utilizing rooms on a regular basis. Rooms within the building were also utilised by community groups and groups from Lancaster University from time to time.

The charity's commitment to poor relief funding in Lancaster and overseas was maintained. The Church contributed to a Christmas appeal by The Olive Branch, a local Christian run food bank. Further donations were made in respect of poor relief both locally and internationally as well as donations to support the work of local charities and various projects around the world undertaken by Ministries Without Borders.

The Church welcomed a number of visiting speakers during the year, including Tim Jones, Geoff Grice, James Topliss and Arne Skaagen.

Report of the Trustees
for the Year Ended 31 March 2024

FUTURE PLANS

It is the intention of the charity to continue to pursue the objects stated in its trust deed with regard to the propagation of the Christian faith throughout Lancaster and the surrounding areas.

A number of outreach events have been planned for the coming year, including further community outreach events and gospel presentations as well as a two week "mission" in conjunction with YWAM. Further events are to be arranged around Easter and in the lead up to Christmas 2024.

It remains the aim of the Church to continue to see the King's House used by the wider community as well as to retain a strong involvement in the various charitable activities outlined in the report.

The area around the King's House property continues to be in the process of being re-developed to provide good quality student accommodation. The trustees continue negotiations with a developer who is seeking to acquire a small part of the existing Church building (known as the former "caretaker flat") in exchange for new, modern multi-purpose space and storage facilities of equivalent size within the proposed new development.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1008391

Principal address

The King's House
Phoenix Street
Lancaster
LA1 1DD

Trustees

Miss E Stoker
C Strahan
I Akintunde
S Smith
M Cook

Independent Examiner

Nathans
Chartered Certified Accountants
Trident Business Centre
Amy Johnson Way
Blackpool
Lancashire
FY4 2RP

Kings Community Church Lancaster

Report of the Trustees
for the Year Ended 31 March 2024

Approved by order of the board of trustees on 27 January 2025 and signed on its behalf by:

Miss E Stoker - Trustee

Independent examiner's report to the trustees of Kings Community Church Lancaster

I report to the charity trustees on my examination of the accounts of Kings Community Church Lancaster (the Trust) for the year ended 31 March 2024.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Joseph Nathan Bannister FCCA

Nathans
Chartered Certified Accountants
Trident Business Centre
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Blackpool
Lancashire
FY4 2RP

27 January 2025

Kings Community Church Lancaster

Statement of Financial Activities
for the Year Ended 31 March 2024

	Notes	Unrestricted fund £	Restricted fund £	31.3.24 Total funds £	31.3.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		80,731	1,440	82,171	79,136
Other trading activities	2	19,485	-	19,485	24,685
Investment income	3	159	-	159	153
Other income		-	-	-	3,692
Total		<u>100,375</u>	<u>1,440</u>	<u>101,815</u>	<u>107,666</u>
EXPENDITURE ON					
Raising funds		2,729	-	2,729	-
Charitable activities					
Mission, Ministry & Worship		57,670	-	57,670	50,056
Centre Expenses		43,842	-	43,842	50,724
Poor Relief & Foreign Aid		-	97	97	11,794
Other		5,044	-	5,044	-
Total		<u>109,285</u>	<u>97</u>	<u>109,382</u>	<u>112,574</u>
NET INCOME/(EXPENDITURE)		(8,910)	1,343	(7,567)	(4,908)
RECONCILIATION OF FUNDS					
Total funds brought forward		729,663	1,231	730,894	735,802
TOTAL FUNDS CARRIED FORWARD		<u><u>720,753</u></u>	<u><u>2,574</u></u>	<u><u>723,327</u></u>	<u><u>730,894</u></u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

Kings Community Church Lancaster

Balance Sheet
31 March 2024

	Notes	Unrestricted fund £	Restricted fund £	31.3.24 Total funds £	31.3.23 Total funds £
FIXED ASSETS					
Tangible assets	6	701,179	390	701,569	702,186
CURRENT ASSETS					
Debtors	7	28,181	-	28,181	31,096
Cash at bank		-	2,184	2,184	5,493
		28,181	2,184	30,365	36,589
CREDITORS					
Amounts falling due within one year	8	(8,607)	-	(8,607)	(7,881)
NET CURRENT ASSETS		19,574	2,184	21,758	28,708
TOTAL ASSETS LESS CURRENT LIABILITIES		720,753	2,574	723,327	730,894
NET ASSETS		720,753	2,574	723,327	730,894
FUNDS	10				
Unrestricted funds				720,753	729,663
Restricted funds				2,574	1,231
TOTAL FUNDS				723,327	730,894

The financial statements were approved by the Board of Trustees and authorised for issue on 27 January 2025 and were signed on its behalf by:

E Stoker - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

2. OTHER TRADING ACTIVITIES

	31.3.24	31.3.23
	£	£
Room Hire	19,485	23,530
YWAM	-	1,155
	<u>19,485</u>	<u>24,685</u>

3. INVESTMENT INCOME

	31.3.24	31.3.23
	£	£
Deposit account interest	159	153
	<u>159</u>	<u>153</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	69,533	9,603	79,136
Other trading activities	24,685	-	24,685
Investment income	153	-	153
Other income	3,692	-	3,692
Total	<u>98,063</u>	<u>9,603</u>	<u>107,666</u>
EXPENDITURE ON			
Charitable activities			
Mission, Ministry & Worship	41,069	8,987	50,056
Centre Expenses	50,724	-	50,724
Poor Relief & Foreign Aid	11,794	-	11,794
Total	<u>103,587</u>	<u>8,987</u>	<u>112,574</u>
NET INCOME/(EXPENDITURE)	(5,524)	616	(4,908)
Transfers between funds	1,000	(1,000)	-
Net movement in funds	<u>(4,524)</u>	<u>(384)</u>	<u>(4,908)</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	734,187	1,615	735,802
TOTAL FUNDS CARRIED FORWARD	<u>729,663</u>	<u>1,231</u>	<u>730,894</u>

6. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Totals £
COST					
At 1 April 2023 and 31 March 2024	<u>700,000</u>	<u>37,477</u>	<u>75,723</u>	<u>2,231</u>	<u>815,431</u>
DEPRECIATION					
At 1 April 2023	-	35,291	75,723	2,231	113,245
Charge for year	-	617	-	-	617
At 31 March 2024	<u>-</u>	<u>35,908</u>	<u>75,723</u>	<u>2,231</u>	<u>113,862</u>
NET BOOK VALUE					
At 31 March 2024	<u>700,000</u>	<u>1,569</u>	<u>-</u>	<u>-</u>	<u>701,569</u>
At 31 March 2023	<u>700,000</u>	<u>2,186</u>	<u>-</u>	<u>-</u>	<u>702,186</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24 £	31.3.23 £
Trade debtors	-	2,915
Gift aid debtor	28,033	28,033
Prepayments and accrued income	148	148
	<u>28,181</u>	<u>31,096</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Bank loans and overdrafts (see note 9)	58	-
Trade creditors	3,600	395
Taxation and social security	1,684	1,684
Other creditors	3,265	5,802
	<u>8,607</u>	<u>7,881</u>

9. LOANS

An analysis of the maturity of loans is given below:

	31.3.24	31.3.23
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	<u>58</u>	<u>-</u>

10. MOVEMENT IN FUNDS

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
Unrestricted funds			
General fund	729,663	(8,910)	720,753
Restricted funds			
Restricted fund	1,231	1,343	2,574
	<u>730,894</u>	<u>(7,567)</u>	<u>723,327</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	100,375	(109,285)	(8,910)
Restricted funds			
Restricted fund	1,440	(97)	1,343
	<u>101,815</u>	<u>(109,382)</u>	<u>(7,567)</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	734,187	(5,524)	1,000	729,663
Restricted funds				
Restricted fund	1,615	616	(1,000)	1,231
TOTAL FUNDS	<u>735,802</u>	<u>(4,908)</u>	<u>-</u>	<u>730,894</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	98,063	(103,587)	(5,524)
Restricted funds			
Restricted fund	9,603	(8,987)	616
TOTAL FUNDS	<u>107,666</u>	<u>(112,574)</u>	<u>(4,908)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	734,187	(14,434)	1,000	720,753
Restricted funds				
Restricted fund	1,615	1,959	(1,000)	2,574
TOTAL FUNDS	<u>735,802</u>	<u>(12,475)</u>	<u>-</u>	<u>723,327</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	198,438	(212,872)	(14,434)
Restricted funds			
Restricted fund	11,043	(9,084)	1,959
TOTAL FUNDS	<u>209,481</u>	<u>(221,956)</u>	<u>(12,475)</u>

11. RELATED PARTY DISCLOSURES

In the year to 31 March 2023, £12,000 was paid to Christopher Strahan (trustee) for his services relating to ministry after the retirement of the pastor (2022 - £10,900). This has been agreed by the other trustees and will continue for as long as necessary. He does not receive any payment regarding his work as a trustee.

The total aggregated donations given by trustees without conditions is £5,419 (2022 - £13,559).

A trustee, Christopher Strahan, has given a loan to the Church. The balance outstanding at 31 March 2023 is £2,000 (2022 - £276). No interest is charged on this loan and is repayable at the Church's convenience.

