

Company Registration Number 04310843

Charity Registration Number 1092693

**KC OUTREACH, SELBY
ANNUAL REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

KC OUTREACH, SELBY
(a company limited by guarantee)

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

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KC OUTREACH, SELBY
(a company limited by guarantee)

**TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2023**

The trustees and directors present their report and unaudited financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing documents, the Charities Act 2011 and 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standards applicable in the UK and Republic of Ireland', published in October 2019.

Trustees of the Charity

The directors of the charitable company are its trustees for the purposes of charity law. Details of the trustees who have served during the year and since the year end can be found on page 3.

OBJECTS AND ACTIVITIES

The charity's principal objects, as set down in its governing instrument, are:

1. To advance the Christian faith.
2. To relieve people in need, hardship or distress.
3. To educate and assist young people, through their leisure time activities, so as to develop their physical, mental and spiritual capacities.
4. To advance education in family life, marriage and family relationships.
5. To advance Christian religious education and training.

The trustees regularly review the objectives and activities of the charity and, as part of this review, have considered the Charity Commission's general guidance on public benefit and, in particular, its supplementary guidance on the advancement of religion for the public benefit.

ACHIEVEMENTS AND PERFORMANCE

The charity continues to operate and run a local church. The trustees consider that the activities, as summarised below, provide benefit both to active members of the church and the wider community within Selby and the surrounding area:

1. Arranging, assisting and supporting church members in attending conferences and training events.
2. Further development of the pastoral/care network involving individual church members on a voluntary basis.
3. Having sole occupancy of the Selby United Reform Church building situated in Selby town centre.
4. Operating preparation for marriage and marriage courses.
5. Supporting several infant/junior schools in the Selby area by providing resources and advice to enable them to follow the national curriculum in religious education.
6. Providing an educational experience for circa 400 key stage 1 and key stage 2 pupils from several local primary schools, consisting of a dramatic enactment of the nativity, through a walk-through set and a range of appropriate craft activities.
7. Providing individual support to primary children in a local school, in partnership with the charity TLG of Hope House, Bradford.
8. In addition to the above, providing regular Christian assemblies and occasional Religious Education lessons at a number of local primary schools.
9. Providing counselling and support to women and men who are facing pregnancy-related problems, including unplanned pregnancy, post-abortion, adoption, miscarriage and stillbirth. Offering impartial advice, information and support regarding pregnancy choices and pregnancy loss in conjunction with another local charity 'Reflect'.
10. Tuesday morning café: This is a weekly event for church members and visitors who are having mental health issues.

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11. **Bags of Hope:** This is a service provided to local families, identified by a local primary school with whom we have close connections, which gives them a weekly basic grocery shop similar to the service provided by a food bank. Some items are donated by Church members the rest is purchased and paid for by the Church.
12. **Let's make Lunch:** A facility where local families, who depend on school meals during term time, are provided with lunch during the school holidays with the Church providing the food which Church members prepare and serve.

The trustees are grateful for the efforts of volunteers and are pleased with the overall outcome of the above in terms of meeting the charity's stated objects. They hope to see further growth and development of the organisation within the foreseeable future.

FINANCIAL REVIEW

In the year under review, the charity made an overall surplus of £17,830 (2022: deficit £4,438) comprising a deficit of £697 (2022: deficit £983) on restricted projects, and a surplus on unrestricted activities for the year of £18,527 (2022: deficit £3,455).

The charity's total net assets had increased from £98,485 at 31 March 2022 to £116,315 at 31 March 2023 including net liquid funds of £114,690 (31 March 2022: £96,319).

It is the aim of the trustees to maintain cash backed unrestricted funds, which are the free reserves of the charity, at the greater of £16,000 or three months average gross expenditure, excluding capital expenditure, across those funds. This objective was exceeded at both 31 March 2022 and 31 March 2023.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

KC Outreach, Selby is a company limited by guarantee and not having a share capital, incorporated in England and Wales. It is governed by a Memorandum and Articles of Association dated 25 October 2001. It is also a charity registered with the Charity Commission. The members of the charitable company guarantee to contribute an amount not exceeding £10 to the assets of the company in the event of winding up during their period of membership and within one year of their ceasing to be a member.

Appointment of Trustees

New trustees are appointed from time to time at the discretion of the existing trustees, such that the number of trustees is not less than three.

Trustees' Induction and Training

Trustees are already familiar with the work of the charity as they are drawn from within the church membership/congregation or from other similar churches within the regional church network. The trustees have induction procedures to ensure that new trustees understand their roles and obligations. As part of these procedures, trustees are encouraged to attend appropriate internal/external training events to facilitate the understanding of their roles.

Organisation

The management and administration of the charity is under the control of the trustees who meet two to three times per year. Day to day operational matters are delegated to the church leader.

Related Parties

The church operates under the oversight/direction of Regions Beyond (a charitable organisation which oversees church formation and training initiatives). There are also close links with other churches in the region who are members of the Regions Beyond family of churches.

Risk Management

The trustees continue to consider and review the major financial, operational and compliance risks borne by the charity and have systems in place to monitor those risks and to take action where necessary to mitigate them.

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**TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2023**

REFERENCE AND ADMINISTRATIVE INFORMATION

Registered Name:	KC Outreach, Selby is the registered name of Kings Church Selby.
Company Registration No:	04310843
Charity Registration No:	1092693
Registered Office:	Spitfire House 19 Falcon Court Preston Farm Industrial Estate Stockton-on-Tees TS18 3TU
Church Address:	New Lane Selby YO8 4QB
Trustees:	Mr. J. Lester Mr. B. Luckins Mr. P. Gray Mr. C.P. Seel Mrs. S.C. Hampshire
Company Secretary:	Mr. J. Lester
Church Leader:	Mr. D.J. Ward
Independent Examiner:	Mrs. L. Dickson FCA JBC Accountants Limited 3B Lockheed Court Preston Farm Stockton-on-Tees TS18 3SH
Bankers:	Virgin Money 16 Market Cross Selby North Yorkshire YO8 0NU
Solicitors:	Lawson Lewis & Co. 37 Brassey Avenue Hampden Park Eastbourne BN22 9QD

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

Approved by the trustees on 28 September 2023
and signed on their behalf by:



J. LESTER
Trustee

Independent Examiner's Report to the Trustees of
KC Outreach, Selby

Independent examiner's report to the trustees of KC Outreach, Selby

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity's 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 charity'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:

- accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
- the accounts do not accord with these records; or
- the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirements that the accounts give a true and fair view which is not a matter considered as part of the independent examination; or
- 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.



Mrs Lynne Dickson FCA
 JBC Accountants Limited
 Chartered Accountants
 3B Lockheed Court
 Preston Farm
 Stockton on Tees
 TS18 3SH

Date: 29 September 2023

KC OUTREACH, SELBY
(a company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES
(incorporating Income and Expenditure Account)
FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted Funds		Restricted Funds		Total Funds	
		2023	2022	2023	2022	2023	2022
		£	£	£	£	£	£
INCOME							
<i>Charitable activities:</i>							
Operation of a local church	2	98,024	90,074	2,280	2,239	100,304	92,313
Other income		2,587	95	-	-	2,587	95
TOTAL INCOME		100,611	90,169	2,280	2,239	102,891	92,408
EXPENDITURE							
Charitable activities	3	81,343	93,624	3,718	3,222	85,061	96,846
TOTAL EXPENDITURE		81,343	93,624	3,718	3,222	85,061	96,846
Net income/(expenditure) for the year	4	19,268	(3,455)	(1,438)	(983)	17,830	(4,438)
Transfer between funds		(741)	-	741	-	-	-
Net movement in funds		18,527	(3,455)	(697)	(983)	17,830	(4,438)
Reconciliation of funds:							
Total funds brought forward	11	98,142	101,597	343	1,326	98,485	102,923
Total Funds Carried Forward	11&12	116,669	98,142	(354)	343	116,315	98,485

The Statement of Financial Activities includes all gains and losses recognised in the year.

All incoming resources and resources expended derive from continuing activities.

KC OUTREACH, SELBY
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Company Registration Number 04310843

BALANCE SHEET
31 MARCH 2023

	Notes	£	2023 £	£	2022 £
FIXED ASSETS					
Tangible assets	8		1,625		2,166
CURRENT ASSETS					
Debtors	9	15,176		15,876	
Cash at bank and in hand		106,872		90,689	
		122,048		106,565	
CREDITORS: Amounts falling due within one year	10	(7,358)		(10,246)	
NET CURRENT ASSETS			114,690		96,319
TOTAL ASSETS LESS CURRENT LIABILITIES			116,315		98,485
FUNDS	11 & 12				
Unrestricted funds			116,669		98,142
Restricted funds			(354)		343
			116,315		98,485

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for:

- (i) ensuring that the charitable company keeps proper accounting records which comply with Sections 386 and 387 of the Companies Act 2006, and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of the financial period and of its surplus or deficit for the financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

These financial statements were approved by the trustees on 28 September 2023 and are signed on their behalf by:



J. LESTER
Trustee

KC OUTREACH, SELBY
(a company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

1. ACCOUNTING POLICIES

(a) General Information and Basis of Preparation

KC Outreach, Selby is a private company limited by guarantee registered in England. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity. The address of the registered office is given in the charity information on page 3 of these financial statements. The nature of the charity's operations and principal activities are the operation of a local church.

The charity constitutes a public benefit entity as defined by FRS 102. 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) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(b) Income Recognition

All income is recognised once the charity has entitlement to income, there is sufficient certainty of receipt and it is probable that the income will be received, and the amount of income can be measured reliably.

Grants and Donations

- Where donors specify that grants or donations must be used in a future accounting period, the income is deferred until those periods;
- Where donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the period in which the pre-conditions are met.

Where donors specify that grants or donations are for a particular restricted purpose, which does not amount to pre-conditions regarding entitlement, the income is included in incoming reserves within restricted funds when received.

(c) Resources Expended

Resources expended are recognised in the Statement of Financial Activities on an accruals basis, inclusive of VAT. Individual costs are allocated between the various headings in the Statement of Financial Activities by reference to their underlying nature or reason for which those costs were incurred, on an estimated percentage basis.

(d) Unrestricted and Restricted Funds

Unrestricted funds comprise income received or generated by reference to the general objects of the charity without further specified purpose. Such funds may however be designated by the trustees for specific purposes from time to time.

Restricted funds are those donated for a specified purpose as laid down by the donor or as the result of a specific appeal or application. Such funds are kept separate from the unrestricted funds of the charity and only related expenditure is charged against them.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

1. ACCOUNTING POLICIES (Continued)

(e) Tangible Fixed Assets and Depreciation

Tangible fixed assets are capitalised and depreciated at the following rates, so as to write off each asset over its estimated useful life:

Fixtures and equipment - 25% reducing balance

(f) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

(g) Cash at Bank and in Hand

Cash at bank and cash in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

(h) Creditors and Provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

(i) Pension Costs

Contributions, which are payable into the personal pension plans of individual members of staff, are charged to the Statement of Financial Activities in the period to which they relate.

(j) Going Concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with levels of reserves for the charity to be able to continue as a going concern.

2. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds		Restricted Funds		Total Funds	
	2023	2022	2023	2022	2023	2022
	£	£	£	£	£	£
Gift aid offerings	74,440	74,681	780	880	75,220	75,561
Non-gift aid offerings	23,584	15,393	1,500	1,359	25,084	16,752
	<u>98,024</u>	<u>90,074</u>	<u>2,280</u>	<u>2,239</u>	<u>100,304</u>	<u>92,313</u>

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NOTES TO THE FINANCIAL STATEMENTS
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3. EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted Funds		Restricted Funds		Total Funds	
	2023	2022	2023	2022	2023	2022
	£	£	£	£	£	£
Costs directly allocated to activities						
Staff costs	45,602	43,424	-	-	45,602	43,424
Staff expenses	5,664	3,087	-	-	5,664	3,087
Room hire	6,900	6,900	-	-	6,900	6,900
Light and heat	5,463	2,929	-	-	5,463	2,929
Evangelism and outreach	1,824	2,167	-	-	1,824	2,167
Conferences and training	392	675	-	-	392	675
Speaker and guest gifts	500	200	-	-	500	200
Other giving	4,259	4,800	3,718	3,222	7,977	8,022
Insurances and licences	1,068	2,011	-	-	1,068	2,011
Children's work	298	189	-	-	298	189
Office administration and stationery	747	785	-	-	747	785
Repairs and renewals	1,262	19,876	-	-	1,262	19,876
Sundry expenses	733	402	-	-	733	402
Depreciation	541	725	-	-	541	725
Profit on disposal of fixed assets	-	(323)	-	-	-	(323)
	<u>75,253</u>	<u>87,847</u>	<u>3,718</u>	<u>3,222</u>	<u>78,971</u>	<u>91,069</u>
Governance costs						
Accountancy and independent examination (including £420 under-provision re prior year (2022: £180 under-provision))	6,090	5,706	-	-	6,090	5,706
Trustee expenses	-	71	-	-	-	71
	<u>-</u>	<u>71</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>71</u>
Total Expenditure on Charitable Activities	<u>81,343</u>	<u>93,624</u>	<u>3,718</u>	<u>3,222</u>	<u>85,061</u>	<u>96,846</u>

4. NET INCOMING RESOURCES

This is stated after charging:

	2023	2022
	£	£
Staff costs (note 5)	45,602	43,424
Trustees' expenses	-	71
Depreciation (note 8)	541	725
Profit on disposal of fixed assets	-	(323)
Independent Examiner's fees	<u>390</u>	<u>366</u>

5. STAFF AND STAFF COSTS

Throughout the year under review, the charity employed three members of staff (2022: three) with aggregate emoluments of £45,602 (2022: £43,424) as follows:

	2023	2022
	£	£
Gross salaries	43,418	41,351
Employer's national insurance contributions	-	-
Employer's pension contributions	<u>2,184</u>	<u>2,073</u>
	<u>45,602</u>	<u>43,424</u>

Total remuneration paid in respect of Key Management Personnel during the year was £44,485 (2022: £42,363).

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

6. PENSION COSTS

The pension costs of £2,184 (2022: £2,073) in the year represent payments due to the defined contribution pension schemes operated in the names of the church leader and his wife. At the balance sheet date, contributions of £276 (2022: £203) were outstanding.

7. TAXATION

The company is exempt from corporation tax on income derived from its charitable activities.

8. TANGIBLE FIXED ASSETS

	Fixtures and Equipment £
COST	
At beginning of year	26,481
Additions	-
Disposals	-
	<u> </u>
At end of year	<u>26,481</u>
 DEPRECIATION	
At beginning of year	24,315
Charge for year	541
Adjustment on disposal	-
	<u> </u>
At end of year	<u>24,856</u>
 NET BOOK VALUE	
At beginning of year	<u>2,166</u>
At end of year	<u>1,625</u>

9. DEBTORS

	2023 £	2022 £
Gift Aid tax recoverable	15,005	15,467
Other debtors and prepayments	171	409
	<u>15,176</u>	<u>15,876</u>

10. CREDITORS: Amounts falling due within one year

	2023 £	2022 £
Sundry creditors and accruals	6,034	8,905
Taxation and social security	1,324	1,341
	<u>7,358</u>	<u>10,246</u>

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

11. STATEMENT OF FUNDS

	At 1.4.22 £	Income £	Expenditure £	Transfer between Funds £	At 31.3.23 £
2023					
Unrestricted Funds	<u>98,142</u>	<u>100,611</u>	<u>(81,343)</u>	<u>(741)</u>	<u>116,669</u>
Restricted Funds					
Regions Beyond Church, Pakistan	243	2,030	(2,627)	-	(354)
Regions Beyond	100	-	(100)	-	-
Box of Hope	-	250	(991)	741	-
Total Restricted Funds	<u>343</u>	<u>2,280</u>	<u>(3,718)</u>	<u>741</u>	<u>(354)</u>
Total Funds	<u>98,485</u>	<u>102,891</u>	<u>(85,061)</u>	<u>-</u>	<u>116,315</u>
2022					
Unrestricted Funds	<u>101,597</u>	<u>90,169</u>	<u>93,624</u>	<u>-</u>	<u>98,142</u>
Restricted Funds					
Regions Beyond Church, Pakistan	1,226	2,160	3,143	-	243
Regions Beyond	100	-	-	-	100
Kenya	-	79	79	-	-
Total Restricted Funds	<u>1,326</u>	<u>2,239</u>	<u>3,222</u>	<u>-</u>	<u>343</u>
Total Funds	<u>102,923</u>	<u>92,408</u>	<u>96,846</u>	<u>-</u>	<u>98,485</u>
Restricted Funds					

Regions Beyond Church, Pakistan - Danish, the Pastor of a Regions Beyond Church in Lahore, Pakistan, as a Christian, was repeatedly denied promotion in his work, which was at a very basic pay level. He was then made redundant and became a full-time Church Pastor and church members have pledged to support him financially by covering his ongoing wages costs. The fund deficit at the year end has been cleared by church members after the year end.

Regions Beyond - Regions Beyond is a diverse family of churches joined in apostolic partnership. The organisation is committed to planting and strengthening churches across the nations. A gift from a church member in March 2021 was paid across during the year.

Box of Hope - Church members are donating, and the church is purchasing basic food and toiletry items to provide a food bank service to families in Selby who are struggling financially and this forms part of our outreach programme to a particular school in Selby. Costs in excess of donations are being met from general church funds.

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total £
Tangible fixed assets	1,625	-	1,625
Cash at bank and in hand	107,226	(354)	106,872
Other net current assets	7,818	-	7,818
	<u>116,669</u>	<u>(354)</u>	<u>116,315</u>

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NOTES TO THE FINANCIAL STATEMENTS
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13. CONTROLLING PARTY

Throughout the current and previous year, the charity was under the control of the Board of Trustees.

14. TRANSACTIONS WITH TRUSTEES AND CONNECTED PERSONS

The following payments to trustees have been made in accordance with the governing document of the charitable company:

J. Lester is a director in Baines Jewitt, the firm of accountants which provide accountancy, payroll, trustee and secretarial services to the charity. The financial statements reflect annualised charges of £5,700 (2022: £5,340) for the provision of such services, including an under-provision in the sum of £420 (2022: under-provision £180) by reference to work completed in the prior year.

One trustee was reimbursed expenses of £Nil (2022: £71) for attendance at trustees' meetings.

During the year under review, trustees and other related parties made unrestricted gifts to the charity totalling £16,620 (2022: £18,000).