

Registered Charity no.1095028  
Registered Company no. 04529503

**The Crown Church**  
**Trustees Annual Report and Accounts**  
**Year Ended 31st August 2021**



**WYATT & CO**

Chartered accountants  
125 Main Street  
Garforth  
Leeds  
LS25 1AF

# **The Crown Church**

**Year Ended 31st August 2021**

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# The Crown Church

**Year Ended 31st August 2021**

## Legal and Administrative Information

### Reference

The Charity is called 'The Crown Church' also known as Crown Church. The Church is registered with the Charity Commission for England and Wales and was registered on the 9th September 2002. The church is also a Company limited by guarantee, incorporated on the 9th September 2002.

<b>Registered Charity Number</b>	1095028
<b>Registered Company Number</b>	04529503
<b>Registered Office</b>	The Living Room High Street Cowley UXBRIDGE UB8 2DZ
<b>Website</b>	<a href="http://www.crown-church.org.uk">www.crown-church.org.uk</a>
<b>Trustees and Directors</b>	Ngozichukwuka Ivy Nwabineli Christopher John Atkins Glyn Williams James Kate Elizabeth Durrant James Paul Hunting
<b>Key Management Personnel</b>	The Board of Trustees and Eldership Team
<b>Eldership Team</b>	James Hunting Dan Smith Stefan Brown Andy Langford Gavin Bissessar
<b>Primary Bankers</b>	Lloyds Bank plc. 25 Gresham Street, London EC2V 7HN
<b>Independent Examiner:</b>	Nigel Wyatt BSC FCA Wyatt & Co Chartered Accountants 125 Main Street Garforth Leeds LS25 1AF

# **The Crown Church**

**Year Ended 31st August 2021**

## **Trustees Annual Report**

### **Introduction**

Crown Church exists so that many, together, may glorify God and enjoy Him forever.

This Annual Report represents a diverse group of people from across Hillingdon, West London and Berkshire enjoying their relationship with God and one another and living out their Christian faith in the community.

This financial year has again been unique due to the shaping impact of the pandemic. However, it still reflects God's faithfulness towards the church and in turn the faithfulness of Crown Church members moving forward with faithful endeavours. In May 2021 Crown began a gradual regathering in-person for Sunday worship at Bishopshalt School- the language of hybrid church was introduced as we maintained both an online service as well as in-person. Up until May 2021 the life of the church was largely run using online technology.

Whilst the lockdown season has brought about a number of challenges the resilience and endeavour of the church community has been outstanding, not just adapting to the opportunity that technology affords, but also the ongoing support for one another and a desire to care and reach out to the local community. As this report also covers the financial picture of the charity it is also important to note the incredible, ongoing generosity of church members. Crown church, you have continued to respond so well through a challenging season!

This report represents an incredible commitment by a huge army of volunteers. The wholehearted commitment of planning, prayer, encouragement and support by so many ensures Crown continues to flourish in its mission.

I hope you enjoy reading this report. Join us as we give thanks to God for an encouraging season in the life of Crown Church.

A handwritten signature in black ink that reads "James Hunting". The script is cursive and fluid, with the first name "James" and last name "Hunting" clearly legible.

James Hunting (Lead Pastor)

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### **Sundays**

Prior to the pandemic Crown gathered for Sunday services at two locations; Bishopshalt School, Hillingdon and The Living Room, Cowley. During the pandemic Crown moved to one online service with no in-person services.

In May 2021 Crown introduced an in-person service and through to the end of this financial year in August 2021, this service saw a gradual return of Crown members attending in-person, but with a proportion still choosing to join online.

From May 2021 we were able to create three spaces to engage with our Sunday service; in-person on the ground floor of Bishopshalt School, a pre-booked space in the balcony that contained additional COVID safety measures, and online.

The journey to online church services has been an area of learning for Crown Church. Prior to the pandemic there was no live streaming of services. A team of staff and volunteers have done an excellent job developing this area which has involved an ongoing upgrading of equipment such as cameras, laptops, and streaming platforms to make this happen. We have always had a strong 'audio' team and the response to the pandemic has meant the development of a strong 'visual' team.

Online church has had the additional benefit of reaching overseas. It has also provided an 'easy invite' opportunity with Crown members inviting their family and friends to 'come see my church'. From May to August 2021, we found a number of new people attending in-person who had been 'looking-in' on the church via online prior to making a decision to attend in-person.

The gathering in-person at Bishopshalt between May to Aug 2021 was a slow and steady return. It was a streamlined offering in many ways with less children's groups, no information desk, no refreshments. Only one Sunday service was cancelled from May 2021 due to the COVID impact. It was a humbling season that served to help us consider why we do what we do. It became a simple time of gathering to worship God, receive his encouragement, for us to strengthen one another and to welcome new people in. Our sermon series during this period was the Old Testament book of Nehemiah - a story of rebuilding.

### **Children, Youth and Students**

From September 2020 through to May 2021 the children and youth ministry took place online. Our children's ministry was served by a team of volunteers and a Children's Worker who gathered the children online after our main Sunday service. The children also participated in some of our main online services by recording messages or sending in pictures of their arts and craft. We were able to do an online version of a baby thanksgiving service during this time to acknowledge and give thanks to God for the babies born into the church.

Our youth also had opportunities to gather online during this period but as attendance wasn't high it was supplemented with staff and volunteers making some home doorstep visits or going for outdoor coffee catch ups. It was another year of not being able to take the youth to the annual summer camp 'Newday', but there was opportunity to take a coach load of the

# **The Crown Church**

**Year Ended 31st August 2021**

## **Trustees Annual Report**

youth to Eastbourne to enjoy the beach and to worship with other young people in the New Ground family of churches.

From May 2021 we re-introduced some of the children's and youth groups as part of our Sunday service, but not the full range of age groups that existed prior to the pandemic.

The team serving students hosted some online student services during this period. All Brunel University students in this academic year have been studying online from home so there was little opportunity to gather students in-person.

## **Life Groups**

During the year the number of Life Groups remained static at 16. Our Life Group leaders have led in a sacrificial way over a challenging period. The move to online platforms and engagement through WhatsApp groups has seen the church pastor and care for one another in a different way. The response within Life Groups when a church member was struggling, or sick, has been really encouraging and inspiring.

Of course, it would be wrong to paint only a rose-tinted view as for many in the church it has been a significantly painful and difficult time. The loss of 'in person' has been something to grieve and whilst our structures of care have supported many, some have struggled with an enduring season of online connectivity.

## **Community**

Throughout the pandemic, the ministries working out of The Living Room closed down, with the exception of Foodbank.

The Over 60's outreach, All the Nations Café, Sunbeams toddler group, and Roots youth group all stopped during the pandemic. Since May 2021, Sunbeams toddler group has reopened twice a month. This has been a precious opportunity for parents and carers to come into an environment of support and care.

A special mention should be made in this report for the team that has served at Foodbank. This ministry has continued to serve the community every week through the pandemic and ensuring those most in need are cared for through food provision. Brilliant job!

## **Equipping**

Throughout the pandemic period many of the equipping and leadership support tracks remained in place but online.

The elders team, trustees team and other leaders in the church met regularly throughout this time with a significant focus on helping the church to respond positively in the midst of a pandemic.

As staff leaders we were served well by the New Ground family of churches who gathered online to support and encourage church leaders. For the wider church we were still able to have some Crown members attend the New Ground Academy as part of their own leadership development.

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Prayer continued to play a vital role in the life of the church with a monthly prayer gathering for church members. In January we delivered some teaching on the spiritual disciplines such as prayer and fasting that was very well received.

We hosted an online International Celebration Weekend conference with guest speakers bringing encouragement to the church on the subject of race and diversity.

## **Safeguarding**

The Safeguarding team has continued to meet together regularly online to ensure policies are updated, relationships with stakeholders remain strong, and volunteers receive coaching and support towards safe practice. Crown continues to use [Thirtyoneeight.org](https://thirtyoneeight.org) as it's training provider for Safeguarding.

## **Alpha**

The Alpha Course is a fantastic experience for non-Christians searching for the bigger answers to life "there must be more to life than this", and young and older Christians getting a 'refresher' in the faith.

Two attempts were made to run the course online in this period. The first one was a small gathering online but building on the lessons learned from the first course, the second course gathered a larger number of people and provided an excellent forum to explore faith and develop friendship together.

## **Christmas 2020**

Historically we have hosted a Christmas service each year but due to the pandemic we moved the "Carols at Crown" online. We were supported by evangelist Adrian Holloway who live-streamed his talk. The event was supported by Crown musicians and artists who brought carols and performances online as part of this outreach.

## **Giving**

We have continued our support of the John 3:16 trust which supports the Evangelist Adrian Holloway who spends time in Christian Unions and Churches speaking about the Christian Faith. Over the course of the year, thousands will hear him speak about Jesus which has led many to further explore the Christian faith. We continue to support a missionary family based in the Rock Church in Wroclaw, Poland in their outreach to the local community. We also continue to give financially into the work of New Ground which supports church planting in different countries around the world. We have also supported Project Hope in their work in the slums and amongst the street children in Mumbai. In this period, we were able to make donations to the Yiewsley and West Drayton Foodbank and Trinity Homeless organisation.

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**Year Ended 31st August 2021**

## **Trustees Annual Report**

### **Staffing**

At the end of the period the staff team consisted as follows:

- James Hunting (FT)  
Lead Pastor
- Nazerene Waite (PT)  
Youth Worker.
- Hannah Hunter (PT)  
Support Manager
- Dan Smith (FT)  
Assistant Pastor.
- Sonya Kayson (PT)  
Communications and Membership Co-ordinator
- Jade Owen (PT)  
Children's Worker
- Gavin Bissessar (FT)  
Venue Pastor
- Colette Moore (PT)  
Administrator

We would also like to acknowledge Anita Owen who left her post of Finance Assistant during this period after many years of incredible support.

### **Elders and Trustees**

The Elder team is responsible for the spiritual wellbeing and direction of Crown and comprises James Hunting, Dan Smith, Stefan Brown, Andy Langford and Gavin Bissessar.

The Trustee team oversees the governance of Crown Church as a charity and in 2020 we have had a brand new team take up roles. The team comprises: Ngozi Nwabineli (Chair & HR), Chris Atkins (Finance), Kate Durrant (Safeguarding), Glyn James (Secretary & Healthy and Safety), James Hunting (Lead Pastor).



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**Year Ended 31st August 2021**

## **Trustees Annual Report**

### **Memberships**

Crown Church is part of the New Ground family of churches which in turn is a part of the global family of churches New Frontiers. <https://newgroundchurches.org/>  
<https://newfrontierstogether.org/>

Crown Church is a member of the Evangelical Alliance. <https://www.eauk.org/>

### **A Note on COVID-19:**

At the time of submission, it is important to note that we maintain optimism over the impact of COVID on the operation of the church. Crown members have continued to support the church financially and we are grateful for the increased generosity through regular financial giving as well as one-off responses to care for those in greatest need in our community. The trustees have set aside a proportion of reserves for any future financial impact however Crown's finances have remained stable during this difficult period. We are aware that the impact of COVID could be felt over many years and the view on the reserves acknowledges this and will provide stability through the next season.

# The Crown Church

Year Ended 31st August 2021

## Trustees Annual Report

### Letter from Chair of Trustees

Firstly, I want to say how thankful I am for the way that God has steered Crown Church through these uncertain times as we continue to navigate through the COVID 19 pandemic.

I am so proud not only of the trustees, eldership and pastoral teams, who have provided outstanding leadership and support, but to everyone at Crown Church, who has leaned in, supported, advised and otherwise reached out and impacted the community around them. Your reward and harvest are sure.

I'm happy as Chair of Trustees to commend this report, knowing that although there is some way to go, progress continues to be made in many areas of the church. The church has now commenced in person meetings but continue broadcast these

online. It is such a wonderful way to connect! I want to thank the teams who make this happen behind the scenes, you are incredible. I would like to give a special shoutout to the worship teams who have led us into the presence of God with such incredible music that come straight from God to your hearts and voices and then to us. I especially want to extend a warm and big welcome to new joiners. I am glad to see the impacts that you are making.

We know that we serve a God who knows all and sees all. His hand is not short, His eyes are not blind, and His ears are not deaf to the cries of his children. I would like to end with an encouraging word and hope it blesses you. God gave me an awesome word from Isaiah 54 v 10 - 14 and I would like to share that with you.

***"Though the mountains be shaken and the hills be removed, yet my unfailing love for you will not be shaken nor my covenant of peace be removed," says the Lord, who has compassion on you. "Afflicted city, lashed by storms and not comforted, I will rebuild you with stones of turquoise, your foundations with lapis lazuli. I will make your battlements of rubies, your gates of sparkling jewels, and all your walls of precious stones. All your children will be taught by the Lord, and great will be their peace. In righteousness you will be established: Tyranny will be far from you; you will have nothing to fear. Terror will be far removed; it will not come near you."***

Isaiah 54:10-14 NIV

Stay safe, and stay blessed, stay connected!

# **The Crown Church**

**Year Ended 31st August 2021**

## **Trustees Annual Report**

### **Reserves Policy**

The total reserves held by the Church at the end of December 2021 within the designated reserves fund was £100,000. It is the trustees' intention to hold unrestricted reserves of between 3 and 6 months of operating costs. Where unrestricted funds that are not tied up within fixed assets are held over this amount the trustees will review the financial position of the charity and evaluate where surplus funds are best spent and invested.

### **Public Benefit Statement**

In setting our objectives and planning our activities our trustees have given consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of the Christian faith through the provision of worship and teaching services and the relief of sickness, financial hardship and promoting good health. This has been achieved by the provision of funds, and services.

### **Financial Review**

The Church depends mainly on the voluntary support of its own members and receives some support from other individuals, churches and trusts in the UK. In this year, individuals gave very generously towards the aims of the church. Total income for the year amounted to £423,549 (2020: £601,630 17 month accounting period) and total expenditure amounted to £316,925 (2020: £403,067 17 month accounting period) resulting in a total surplus before gains of £106,625 (2020: £198,563 17 month accounting period).

During the year the Living Room building was revalued resulting in a revaluation gain to the Statement of Financial Activities of £159,530. This took the total net income for the year to be £266,155.

At the year end the restricted funds carried forward was £25,684 and the total unrestricted funds carried forward was £1,125,142.

### **Structure, Governance and management**

The charity, which is registered with the Charity Commission under number 1095028 and a registered company under number 04529503, is established under Memorandum and Articles of Association dated 9<sup>th</sup> September 2002.

Appointment of Trustees is governed by the Trust Deed. Existing Trustees are authorised to appoint new Trustees which is done on discussion with the church elders and the wider church membership. The Trustees govern the financial aspects of the church and ensure the charity continues to meet its aims. The staff members, along with the church elders, are responsible for the day to day running of the charity and will make decisions within the parameters set by the Trustees such as budget constraints.

# The Crown Church

Year Ended 31st August 2021

## Trustees Annual Report

### Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures
- prepare the financial statements on the going concern basis unless it is inappropriate to presume the charity will continue.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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 and signed on their behalf by:



Name of Trustee: James Hunting

Date: 14/06/2022

# The Crown Church

**Year Ended 31st August 2021**

## **Independent Examiners Report**

I report to the trustees on my examination of the financial statements of The Crown Church ('the charity') for the year ended 31st August 2021.

### **Responsibilities and basis of report**

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **Independent examiner's statement**

I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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 charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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.



Nigel Wyatt BSC FCA  
Independent Examiner  
125 Main Street  
Garforth  
Leeds  
LS25 1AF

Date: 20/06/2022

# The Crown Church

Year Ended 31st August 2021

## Statement of Financial Activities

				17 Months 2020
		Unrestricted Funds	2021 Restricted Funds	Total Funds
	Note	£	£	Total Funds £
<b>Income</b>				
Donations and legacies		409,941	13,605	423,546
Charitable activities		-	-	-
Investment income		3	-	3
<b>Total Income</b>	<b>2</b>	<u>409,944</u>	<u>13,605</u>	<u>423,549</u>
<b>Expenditure</b>				
Expenditure on charitable activities	<b>3</b>	<u>311,540</u>	<u>5,385</u>	<u>316,925</u>
<b>Total Expenditure</b>		<u>311,540</u>	<u>5,385</u>	<u>316,925</u>
<b>Net income / (expenditure) before gains/(loses)</b>		<u>98,404</u>	<u>8,220</u>	<u>106,625</u>
Gain/(loss) on revalued land and building		<u>159,530</u>	<u>-</u>	<u>159,530</u>
<b>Net income / (expenditure)</b>		<u>257,934</u>	<u>8,220</u>	<u>266,155</u>
<b>Net income and net movement in funds</b>				
Total funds brought forward	<b>12</b>	867,208	17,464	884,672
Transfers		-	-	-
<b>Total funds carried forward</b>		<u>1,125,142</u>	<u>25,684</u>	<u>1,150,826</u>

All income and expenditure derive from continuing activities.

The statement is a combined Statement of Financial Activities and Income and Expenditure Account for the purposes of meeting both Companies Act and charity SORP reporting requirements.

# The Crown Church

Year Ended 31st August 2021

## Statement of Financial Position

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible Fixed Assets	8	957,728	799,579
<b>Current assets</b>			
Debtors	9	5,745	27,251
Cash at bank and in hand		335,048	296,103
		<u>340,793</u>	<u>323,354</u>
<b>Creditors: amounts falling due within one year</b>	10	<u>21,444</u>	<u>18,261</u>
<b>Net current assets</b>		319,348	305,093
<b>Creditors: amounts falling due after one year</b>	11	<u>126,250</u>	<u>220,000</u>
<b>Net assets</b>	13	<u><b>1,150,826</b></u>	<u><b>884,672</b></u>
<b>Funds of the charity</b>			
Restricted funds	12	25,684	17,464
Unrestricted funds	12		
Unrestricted General		116,382	31,379
Revaluation Reserve		159,530	-
Designated Funds		<u>849,230</u>	<u>835,829</u>
		<u>1,125,142</u>	<u>867,208</u>
<b>Total charity funds</b>		<u><b>1,150,826</b></u>	<u><b>884,672</b></u>

### Directors Responsibilities

The Directors are satisfied that for the year ended on 31st August 2021 the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no member or members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner.

The Directors acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These Financial Statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

Name of Trustee:

James Hunting

Signed on behalf of the Trustees:

*James Paul Hunting*

Date of approval:

14/06/2022

# **The Crown Church**

**Year Ended 31st August 2021**

## **Notes to the Financial Statements**

### **Basis of Preparation**

The Crown Church is a registered charity with the Charity Commission for England and Wales. The address of the registered office is given in the charity information on page 1 of these financial statements. The principal activity is to advance the Christian faith in accordance with the statement of beliefs.

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 (FRS 102) issued on 16 July 2014 as amended by Bulletin 1, the Financial Reporting Standard applicable in the United Kingdom (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £.

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.

### **Assessment of Going Concern**

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

### **Fund Accounting**

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have set aside resources for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or the term of specific appeal, often known as a 'special offering' in the church.

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

### **Accounting Period**

For the financial year ending 31st of August 2020 the charity had a long 17 month period of account from the 1st of April 2019 to the 31st of August 2020.



# The Crown Church

Year Ended 31st August 2021

## Notes to the Financial Statements

### Incoming Resources

All incoming resources are recognised once the charity has entitlement to the resources, it is probable that the resources will be received, and the monetary value of incoming resources can be measured with sufficient reliability.

- All voluntary income from members of the church are recognised as donations and are included in full, with associated Gift Aid receivable in the Statement of Financial Activities.
- Grants where entitlement is not conditional on the delivery of specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant.
- Income resources from charitable trading activities such as the letting of the building are accounted for when invoices are drawn up (as the point of entitlement).
- Donated services and facilities are included at the value to the charity where this can be quantified.
- Gifts in Kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.
- Volunteer time, the value of voluntary support for the work of the church, is not included in the accounts but is described in the Trustees Annual Report.
- Investment Income is included in the accounts when receivable.

### Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

### Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees' meetings and cost of any legal advice to trustees on governance or constitutional matters.

### Liability Recognition

Abilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

### Tangible fixed assets

All assets costing more than £1,000 are capitalised and at historic cost. Fixed assets are stated at cost less accumulated depreciation. Depreciation is charged on furniture and equipment which is written off on a straight-line basis over time estimated useful live of the asset.

Land and buildings are held on a revaluation basis and is not depreciated. Land and Buildings are revalued every few years.

The depreciation policies of the organisation are as follows:

Equipment

20% Reducing Balance

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**Year Ended 31st August 2021**

## **Notes to the Financial Statements**

### **Pensions**

The charity operates a defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

### **Operating Leases**

Rental charges payable under operating leases are charged on a straight line basis over the terms of the lease.

### **Taxation**

The charity is exempt from tax on its charitable activities.

### **Judgements and key sources of estimation**

Accounting estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The annual depreciation charge for tangible assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are reassessed annually. They are amended when necessary to reflect current estimates, based on technological advancement, future investments, economic utilisation and the physical condition of the assets. See note 5 for the carrying amount of the property plant and equipment, and note 1.5 for the useful economic lives for each class of assets.

# The Crown Church

Year Ended 31st August 2021

## Notes to the Financial Statements

### 2 Analysis of Income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
<b>Donations and legacies</b>			
Donations	346,460	8,707	<b>355,167</b>
Payroll giving	42	-	<b>42</b>
Gift Aid	63,439	921	<b>64,359</b>
Grants	-	3,977	<b>3,977</b>
	<u>409,941</u>	<u>13,605</u>	<u><b>419,569</b></u>
 <b>Charitable activities</b>			
Events / Book and CD sales	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
 <b>Investment Income</b>			
Bank interest	3	-	<b>3</b>
	<u>3</u>	<u>-</u>	<u><b>3</b></u>
 <b>Total Income</b>	<u><b>409,944</b></u>	<u><b>13,605</b></u>	<u><b>423,549</b></u>

# The Crown Church

Year Ended 31st August 2021

## Notes to the Financial Statements

### 2 Analysis of Income (Continued)

	Unrestricted Funds £	Restricted Funds £	17 Months Total Funds 2020 £
<b>Donations and legacies</b>			
Donations	479,419	-	<b>479,419</b>
Gift Aid	87,368	-	<b>87,368</b>
Payroll giving	29,410	-	<b>29,410</b>
Grants	-	-	-
	<u>596,197</u>	<u>-</u>	<u><b>596,197</b></u>
 <b>Charitable activities</b>			
Events / Book and CD sales	5,433	-	<b>5,433</b>
	<u>5,433</u>	<u>-</u>	<u><b>5,433</b></u>
 <b>Investment Income</b>			
Bank interest	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
 <b>Total Income</b>	<u>601,630</u>	<u>-</u>	<u><b>601,630</b></u>

# The Crown Church

Year Ended 31st August 2021

## Notes to the Financial Statements

### 3 Expenditure on Charitable Activities By Fund Type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Administration	21,949	1,819	23,768
Asset Depreciation	4,739	-	4,739
Central Outreach & Events	5,093	-	5,093
Central Training & Conferences	4,747	-	4,747
Cowley Congregation	1,779	-	1,779
Giving	32,140	2,050	34,190
Hillingdon Congregation	6,311	-	6,311
Mortgage Interest	3,835	1,515	5,350
Premises	10,028	-	10,028
Staff Costs	220,918	-	220,918
	<u>311,540</u>	<u>5,385</u>	<u>316,925</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 17 Months 2020 £
Administration	18,258	-	18,258
Asset Depreciation	27,691	-	27,691
Central Outreach & Events	34,129	-	34,129
Central Training & Conferences	6,619	-	6,619
Cowley Congregation	-	-	-
Giving	63,750	-	63,750
Goverance Costs	1,757	-	1,757
Hillingdon Congregation	2,041	-	2,041
Mortgage Interest	3,831	-	3,831
Premises	36,276	-	36,276
Staff costs	208,715	-	208,715
	<u>403,067</u>	<u>-</u>	<u>403,067</u>

### 4 Volunteers

The church benefits greatly from the voluntary contributions of time and money by its formal members and regular attendees. Please refer to the trustee's report for further detail about volunteer contributions in the organisation.

# The Crown Church

Year Ended 31st August 2021

## Notes to the Financial Statements

### 5 Independent examination fees

Fees payable to the independent examiner for:

	2021	2020
	£	£
Independent examination and preparation of the financial statements	1,320	1,757

### 6 Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021	17 Months 2020
	£	£
Wages and salaries	193,883	204,106
Employers national insurance	13,826	803
Employer contributions to pension plans	13,209	3,806
	<u>220,918</u>	<u>208,715</u>

During the 17 month period to the 31st August 2020 the charity benefited from two years worth of employers national insurance allowance due to the period spanning the start of two fiscal tax years. This is why there is a large difference in employers national insurance between 2020 and 2021.

The average head count of employees during the year was as follows:

	2021	2020
Average Head Count	8	8

No employee received employee benefits of more than £60,000 during the year was as follows:

	2021	2020
More than £60,000	-	-

### Key Management Personnel

The charity considers its key management personnel to be The Board of Trustees together with the Eldership Team (or the full staff team). The total employee benefits received by the key management personnel (including employer NI and pension contributions) was £155,830.

# The Crown Church

Year Ended 31st August 2021

## Notes to the Financial Statements

### 7 Trustee remuneration, expenses and donations

During the year one trustee (who is also a member of the Eldership Team) receive remuneration. The remuneration paid during the year is for the employees role within the church and not for their role as a trustee. The charity's memorandum of articles gives authority for such remuneration to be paid. The total remuneration paid during the year is as follows:

	2021	17 Months 2020
	£	£
James Hunting	56,898	81,935

During the year two trustees incurred out of pocket expenses totalling £165 which were all incurred for the day to day running of the charity's activities. (2020:1 Trustee expenses of £449). The types of expenditure include governance costs and reimbursement of a pastoral gifts.

During the year the total aggregated donations made to the charity by the trustee's during the year was £15,554 (2020: £33,225). There were no conditions attached to the donations.

### 8 Tangible Fixed Assets

	Land and Buildings	Equipment	Total
		£	£
Cost as at 1st Sept 2020	846,580	33,933	880,513
Revaluation	101,670	-	101,670
Additions	-	3,358	3,358
Cost as at 31st Aug 2021	<b>948,250</b>	<b>37,291</b>	<b>985,541</b>
Depreciation as at 1st Sept 2020	57,860	23,074	80,934
Revaluation	(57,860)	-	(57,860)
Depreciation Charge	-	4,739	4,739
Depreciation as at 31st Aug 2021	-	<b>27,813</b>	<b>27,813</b>
Net Book Value as at 31st Aug 2021	<b>948,250</b>	<b>9,478</b>	<b>957,728</b>
Net Book Value as at 31st Sept 2020	788,720	10,859	799,579

The Charity's building called the Living Room located on High Street Cowley, Uxbridge, UB8 2DZ was revalued as at the 31st of August 2021. The valuation of the building was undertaken by an independent valuer whom used reasonable assumptions based on current market conditions for freehold properties.

Had the building been accounted for under the historical cost model the net book value as at the 31st of August 2021 would have been £771,788.

# The Crown Church

Year Ended 31st August 2021

## Notes to the Financial Statements

### 9 Debtors

	2021	2020
	£	£
Gift Aid recoverable	5,741	27,251
Prepayments	4	-
	<u>5,745</u>	<u>27,251</u>

### 10 Creditors: amounts falling due within one year

	2021	2020
	£	£
Credit Card Account	4,725	2,754
Other Tax and Social Security	1,770	-
Accruals	1,200	1,757
Mortgage	13,750	13,750
	<u>21,444</u>	<u>18,261</u>

### 11 Creditors: amounts falling due after one year

	2021	2020
	£	£
Mortgage	126,250	220,000
	<u>126,250</u>	<u>220,000</u>



# The Crown Church

Year Ended 31st August 2021

## Notes to the Financial Statements

### 12 Analysis of Charitable Funds

#### Unrestricted Funds

	1 Sept 20 £	Income £	Expenditure £	Revaluation £	Transfers £	31 Aug 2021 £
<b>Unrestricted</b>						
General	31,379	409,944	(311,540)	-	(13,401)	<b>116,382</b>
Revaluation Reserve	-	-	-	159,530	-	<b>159,530</b>
	<u>31,379</u>	<u>409,944</u>	<u>(311,540)</u>	<u>159,530</u>	<u>(13,401)</u>	<u>275,912</u>
<b>Designated</b>						
Building, Assets & Mortgage	645,829	-	-	-	13,401	<b>659,230</b>
Church Planting Fund	40,000	-	-	-	-	<b>40,000</b>
Covid Contingency Fund	40,000	-	-	-	-	<b>40,000</b>
Church Reserves (3 months running cost)	100,000	-	-	-	-	<b>100,000</b>
Building Work	10,000	-	-	-	-	<b>10,000</b>
	<u>835,829</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,401</u>	<u>849,230</u>
<b>Total Unrestricted</b>	<u>867,208</u>	<u>409,944</u>	<u>(311,540)</u>	<u>159,530</u>	<u>-</u>	<u>1,125,142</u>
<b>Restricted Funds</b>						
Building	-	1,745	(1,515)	-	-	<b>230</b>
Hardship	10,793	7,283	(2,050)	-	-	<b>16,025</b>
DWP Grant	-	3,977	(619)	-	-	<b>3,358</b>
Vision	6,671	600	(1,200)	-	-	<b>6,071</b>
<b>Total Restricted</b>	<u>17,464</u>	<u>13,605</u>	<u>(5,385)</u>	<u>-</u>	<u>-</u>	<u>25,684</u>
<b>Total Funds</b>	<u>884,672</u>	<u>423,549</u>	<u>(316,925)</u>	<u>159,530</u>	<u>-</u>	<u>1,150,826</u>

#### Fund Transfer

Building, Assets & Mortgage

A transfer of £13,401 from the unrestricted general fund to the designated Building, Assets & Mortgage fund took place. This transfer was to ensure the designated fund balance matched the value of total fixed assets less the remaining mortgage liability and revaluation reserve fund.

# The Crown Church

Year Ended 31st August 2021

## Notes to the Financial Statements

### Fund Descriptions

#### Designated Funds

Church Planting Fund	Funds the church has chosen to set aside for new initiatives.
Covid Contingency Fund	Funds the church has chosen to set aside if Covid adversely affects finances.
Church Reserves (3 months running cost)	Funds the church has set aside as reserves.
Building Work	Funds the church has chosen to set aside for building works.

#### Restricted Funds

Building	Donations specifically given to help cover the building mortgage costs.
Hardship	Donations specifically given to support those facing hardship.
DWP Grant	DWP Grant for IT Equipment.
Vision	Donations specifically given to help the church achieve its vision.

### 13 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Fixed Assets	957,728	-	<b>957,728</b>
Current Assets	315,109	25,684	<b>340,793</b>
Creditors less than 1 year	(21,444)	-	<b>(21,444)</b>
Creditors after 1 year	(126,250)	-	<b>(126,250)</b>
	<u>1,125,142</u>	<u>25,684</u>	<u><b>1,150,826</b></u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Fixed Assets	799,579	-	799,579
Current Assets	305,890	17,464	323,354
Creditors less than 1 year	(18,261)	-	(18,261)
Creditors after 1 year	(220,000)	-	(220,000)
	<u>867,208</u>	<u>17,464</u>	<u>884,672</u>

# **The Crown Church**

**Year Ended 31st August 2021**

## **Notes to the Financial Statements**

### **14 Company Status**

The company is a company limited by guarantee and not having a share capital. Every member of the company undertakes to contribute in a winding up a sum not exceeding £1 whilst they are a member, or within one year after ceasing to be a member, towards debts and liabilities contracted before ceasing to be a member.

### **15 Related party transactions**

There were no related party transactions which took place during the year (2020: £1,694).

### **16 Prior Period Adjustment**

The prior period signed accounts for the year ending 31st August 2020 did not disclose the Charity's closing restricted and designated fund balance. A prior period adjustment has taken place to reflect the opening balances for restricted and designated funds. There has been no change to the total carried forward fund balance, it is only the allocation between restricted and designated funds which has taken place.