

Registered Charity no.1095028
Registered Company no. 04529503

The Crown Church
Trustees Annual Report and Accounts
Year Ended 31st August 2023



WYATT & CO

Chartered accountants
125 Main Street
Garforth
Leeds
LS25 1AF

The Crown Church

Year Ended 31st August 2023

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The Crown Church

Year Ended 31st August 2023

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 of September 2002. The church is also a Company limited by guarantee, incorporated on the 9th September 2002.

Registered Charity Number 1095028

Registered Company Number 04529503

Registered Office The Living Room
High Street
Cowley
UXBRIDGE
UB8 2DZ

Website www.crown-church.org.uk

Trustees and Directors

Ngozichukwuka Ivy Nwabineli	
Kate Elizabeth Durrant	
James Paul Hunting	
Adebimpe (Bimpe) Abiase Toby	Appointed 19 Dec 2022
Keith Noel Welsey	Appointed 19 Dec 2022
Christopher John Atkins	Resigned 19 Dec 2022
Glyn Williams James	Resigned 19 Dec 2022

Key Management Personnel The Board of Trustees and Eldership Team

Eldership Team

James Hunting
Dan Smith
Stefan Brown
Andy Langford
Gavin Bissessar

Primary Bankers

Lloyds Bank plc.
25 Gresham Street,
London
EC2V 7HN

Independent Examiner:

Nigel Wyatt BSC FCA
Wyatt & Co Chartered Accountants
125 Main Street
Garforth
Leeds
LS25 1AF

The Crown Church

Year Ended 31st August 2023

Trustees Annual Report

Annual Report

Sept 2022 to Aug 2023

Prepared for the Charity Commission and Crown Members

By Gavin Bissessar (Interim Lead Pastor)

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 the surrounding areas enjoying their relationship with God and one another and living out their Christian faith in the community.

This financial year has seen Crown steadily grow in strength on the back of the previous year. Volunteering, leadership, giving and teams have all slowly increased through this year, despite challenging circumstances surrounding the cost of living and staff changes.

As this report also covers the financial picture of the charity it is also important to note the sacrificial, ongoing generosity of church members. 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.

Gavin Bissessar

(Interim Lead Pastor)

The Crown Church

Year Ended 31st August 2023

Trustees Annual Report

Structure, Governance and Management

The Crown Church is registered with the Charity Commission for England and Wales and was registered on the 9th of September 2002. The church is also a Company limited by guarantee, incorporated on the 9th of September 2002. The Crown Church is governed by its Memorandum of Association which lists its Charitable Objectives as:

- To advance the Christian faith in accordance with the Statement of Beliefs, in the London Borough of Hillington, other areas of the United Kingdom or the world.
- To relieve persons who are in conditions of need or hardship or who are aged or sick.
- To promote and fulfil such other charitable purposes beneficial to the community in the London Borough of Hillington, other areas of the United Kingdom or the world.

Public Benefit Disclosure

The trustees have read and continue to take into account the Charity Commission guidance relating to Public Benefit. The main activities undertaken to further the charity's purposes for the public benefit are given in the 'Achievements and Performance' sections below.

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/>

Elders and Trustees

The Elder team is responsible for the spiritual well-being 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 2022 we had some changes. With much appreciation, we said goodbye to Chris Atkins (Finance) and Glyn James (Secretary & Health and Safety) and we welcomed two new members, Bimpe Toby and Keith Wesley.

Therefore, the Trustees team now comprises:

- Ngozi Nwabineli (Chair & HR)
- James Hunting (Lead Pastor)
- Kate Durrant (Safeguarding)
- Bimpe Toby (Health & Safety)
- Keith Wesley (Finance)

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Trustees Annual Report

Trustees responsibilities

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each 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 applicable Charities SORP,
- make judgments and accounting estimates that are reasonable and prudent,
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements,
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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 applicable Charities (Accounts and Reports) Regulations, 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.

Trustees are appointed by both elders and trustees putting forward the names of potential trustees for consideration. Potential trustees are sounded out for the opportunity of serving. If willing, they are then put before the members of the church as suitable candidates, this includes a brief bio so the church can understand the skills they bring and an indication of their character to serve. This is done by email with a verbal overview in a Sunday service. A period for any feedback is given- to allow for any concerns or questions raised over the suitability of a proposed trustee. After the period of feedback, and assuming no questions have been raised over suitability, then steps to appointment are made. This is all done in accordance with the Crown Church Articles of Association

The Trustees delegate the role of the day-to-day running of the church to the staff team listed below.

The Crown Church

Year Ended 31st August 2023

Trustees Annual Report

Staffing

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

- James Hunting (Full Time), Lead Pastor
- Gavin Bissessar (Full-time), Pastor/Interim Lead Pastor
- Dan Smith (Part-Time), Pastor
- Charli Warren (Full Time), Events Coordinator
- Colette Moore (Part-Time), Administrator
- Mark Thomas (Part-Time), DBS and Safeguarding Administrator

Additional Information:

At the time of submission, it is important to note that, due to physical unwellness and extended leave, Gavin Bissessar has acted as interim leader in place of James Hunting for April to August 2023. Staff, trustees, elders and volunteers have worked above and beyond during this period. Additional staff changes within a short period (one new member of staff, one rejoining, two departures and two changes of contract) introduced an added dynamic to Crown's year and staff, elder and trustee workloads. Whilst COVID has faded into the background, its long-term impact together with that of war in Europe and rising inflation have increased costs for Crown, as it has for everyone. Despite this, 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 relatively stable during this difficult period. We are aware that the impact of the above may be felt over many years and the view on the reserves acknowledges this and will provide stability through the next season.

Achievements and Performance

Sundays

Attendance steadily grew at our Sunday venue across the year with Crown continuing to gather at Bishopshalt School, utilising the main hall, balcony and supporting classrooms. The growth of our youth work led to a change of room to facilitate higher attendance and a more general re-launch of our youth work provision on a Sunday, which was welcomed by many.

A decrease in volunteer numbers for youth and children's work meant that some activities were consolidated to ensure a minimum level of provision was maintained, though as the year progressed this became less of an issue.

The Crown Church

Year Ended 31st August 2023

Trustees Annual Report

The arrival of an events manager facilitated an overhaul of service planning, preparation and delivery and enabled a much-needed improvement of Crown's systems, including health and safety, volunteer recruitment and greater long-term planning for larger Sunday events.

Ongoing challenges with Bishopshalt School led to some last-minute booking cancellations however, the staff team and volunteers stepped up to deliver services at The Living Room, with considerable logistical planning and effort on three occasions, including for a seven-week stint over the summer.

Towards the end of the summer term a concerted effort to encourage volunteering, particularly among the youth bore fruit, and when combined with greatly improved planning and communications (as a result of the events manager), we saw a significant increase in Crown's resilience to ever-changing circumstances regarding Sunday services.

All of this has helped us value the simplicity of the Sunday gathering; to worship God, receive his encouragement, strengthen one another and welcome new people in. Our sermon series during the year included 'Luke 1-12,' 'Crown's Values' and '1 Samuel.'

Children and Youth

Through this period we carried vacancies for a Youth Worker position and so the day-to-day organisation of this ministry area was carried by our impressive volunteers.

The Children's Worker, in post until June, created a full suite of resources to complement a 2-year curriculum for the incredible team of volunteers. Following the departure of the Children's Worker in June, a recruitment campaign was undertaken and vacancy remained unfilled at the end of the year.

As noted above, lower volunteer numbers meant some of the children's and youth activities on a Sunday were consolidated. Teams and volunteers have been working hard towards the possibility of this throughout the year. These teams have also brought together exciting Christmas events, Easter Events and Sports days.

Outside of Sundays, our youth have gathered on Friday evenings at The Living Room for times of fun and friendship. The move of the Roots room on a Sunday, the relaunch of their Friday night and the huge success of the Newday Christian youth festival (where we took over 60 young people) has had a profound impact across the wider church: raising faith, excitement and godly ambition to see the younger generation flourish in their faith. One of the young people, having attended Newday in 2022 went on to complete a year's voluntary work for Crown Church, serving the youth, receiving practical and theological training from New Ground and helping to launch monthly 'youth worship nights' to engage young people and raise up a new generation of leaders.

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Year Ended 31st August 2023

Trustees Annual Report

Life Groups

Our Life Group leaders have led in a sacrificial way over the past year. One group remains online and the remainder are in-person. For the first part of the year Crown gathered life group leaders for support and training however, low attendance (due to a lack of capacity) led to the monthly events ending. Plans are afoot to ensure better support of life groups, their leaders and future leaders. There are fewer life groups in Crown than was the case a year ago, again capacity and people moving on are primary reasons for the closure of groups but there is an appetite for new life groups to start. Our life groups continue to bring people together through hospitality in the home, centred around the worship of Jesus, bringing support and encouragement to one another.

We continue to have Life Groups spread geographically across the London Borough of Hillingdon and into Slough, Iver and Langley in Berkshire.

Community

The Over 60's outreach, Foodbank, Sunbeams toddler group, and Roots youth group are all thriving at The Living Room. These opportunities for relational connection and support have been invaluable for the local community over the past year. The launch of an 18's-30's ministry has seen fresh energy and engagement brought to and from this group, with socials, monthly gatherings and a Sunday 'bring and share' lunch at The Living Room, open to all.

The Foodbank team continue to support a rising number of people in our local community as the financial impact of COVID-19 is felt. Crown members have responded with food and finance to support this ministry.

The Friday Sunbeams parents and babies/toddler group has thrived over the past year, with many local families attending, and engaging with regular church families who also attend, a visible sense of community has been established among this cohort, with many from other churches and from across Crown serving to ensure its ongoing success.

Equipping

Elders, trustees and staff team have continued to lead and support across the life of the church. Each month the church has gathered to pray together and each month the wider leaders of Crown gather for training and encouragement.

Crown continues to receive support from the New Ground family of churches. This has involved conferences, online support and several Crown members attending the New Ground Academy as part of their own leadership development. Owing to its leadership in such areas, Crown led New Ground's Racial Diversity Network programme, equipping leaders from across New Ground to help build racially diverse churches. Additional equipping was provided around the issue of racial diversity to New Ground and Newfrontiers, which benefitted Crown folks and the wider church alike.

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Safeguarding

The Safeguarding team has continued to meet together regularly 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 as its training provider for Safeguarding. In May Crown employed a Safeguarding and DBS Administrator on a part-time basis to bring together the operational management of this area of church life, helping to align policies, practices and the management of safeguarding; ensuring training and DBS checks were completed by relevant people in a timely fashion.

Christmas 2022

We were thrilled to have Linvoy Primus speak at Carol's at Crown. As a former Premier League footballer of the Christian faith, Linvoy shared his testimony, linked to the Christmas story and engage with a wider group of people, particularly the youth at a time when football was in the headlines with the 2022 World Cup being moved to November and December.

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 to 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. We have continued to give financially to the *Power The Fight* charity, which aims to reduce gang and knife-related violence in London, and beyond.

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Plans for future periods

Looking beyond this existing year, Crown Church is committed to its mission "...so that many together may glorify God and enjoy him forever."

In the coming season, this will involve strengthening a number of areas of church life, including:

- (1) The activities serving the local community out of Crown's community facility, "The Living Room". Unfortunately, the demand for Foodbank is greater than ever and the church is committed to raising finance and food to support this ministry. Additionally, we will be opening space once a week for youth drop-in sessions as part of our local support around contextual safeguarding of young people in the hours after school finishes. Over 60's outreach, youth work and parent and toddler groups will also play a key part in reaching out and serving the local community.
- (2) Our youth, children, and student ministries remain a key area of investment. At the time of writing, we are appointing a Youthwork apprentice and we have a vacant Kids Worker role. Recruitment and support to these ministry areas remain a vital part of our plans. Taking over 60 youth to Newday (youth festival) will be a key priority in 2024. Our student ministry (18s-30s) is planning to meet weekly for Sunday lunch and develop a programme of outreach for those in that age category, including a weekend away to the "Project 24" event, joining with other Christians around the country.
- (3) Exploring a fresh season of sharing the gospel in the local community will involve a Sunday equipping track aimed at helping Christians share their faith and will encompass a summer outreach week in the community. Stemming from this are plans to have more Life Groups planted in new parts of the community.

Financial Review

The financial position of The crown church at the end of the year (31st August 2023) was:

General (Unrestricted funds)	69,294
Revaluation Reserve	159,530
Designated Building and Assets	793,459
Other Designated Funds	194,012
Restricted Funds	33,164
Total	<u>1,255,425</u>

Funds in Deficit

No funds have been in deficit

The Crown Church

Year Ended 31st August 2023

Trustees Annual Report

Reserves

The Board of Trustees have agreed on the following reserves policy; The trustees have set aside 3 months of running costs of £100,000, which are held in a designated fund for a time when it is required, or future opportunities arise. The reserve fund is reviewed annually.

Going concern

The Trustees consider The Crown Church a going concern at the date for approving the accounts. There are no material uncertainties that the charity can continue as a going concern for the next year.

Letter from Chair of Trustees

Before I go any further, I would like to extend my thanks to everyone who has been involved in creating this report. It is a labour of love that allows the church and leadership to be authentic and accountable in all that we do but especially in how we manage the resources God has given us.

Another year has come and gone, and I continue to be amazed by the generosity of spirit, the strong sense of community, and the unwavering sense of purpose and vision that Crown Church continues to demonstrate. The trustee, eldership and pastoral teams have gone above and beyond in how they have steered – and continue to steer – the church as we move towards the end of the year. I want to appreciate the staff team who work tirelessly to ensure that Crown Church can be the best that it can be in whatever it does. Your efforts have not gone unnoticed, and I pray for God's blessings and favour in all your lives. A special note of thanks has to go to everyone involved in Newday, you have excelled yourself in what you did this year.

There have been some changes and some times which have caused us to stretch in our faith but there are also many things to be thankful for – the foodbank which does such outstanding work, the Ops team, the worship team and every volunteer who has sacrificed time and energy for God's work.

As Chair of Trustees, I am happy to commend this report as Crown Church continues to move forward. Despite some logistical challenges resulting in a temporary change of venue to The Living Room (TLR) for a few weeks, the church was still able to meet in person. Again, I would like to take the opportunity to say how grateful I am to everyone who made this happen so seamlessly.

As the church continues its journey, I hope to see everyone grow in their love for God and for each other. We need to back up our faith with action as the bible commands us to and do everything as unto the Lord (Colossians 3 v 23). I would like to sign off as always with the Word of God taken from John 15 v 1 -17 (NKJV) to encourage and uplift:

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Trustees Annual Report

"I am the true vine, and My Father is the vinedresser. 2 Every branch in Me that does not bear fruit He [a]takes away; and every branch that bears fruit He prunes, that it may bear more fruit. 3 You are already clean because of the word which I have spoken to you. 4 Abide in Me, and I in you. As the branch cannot bear fruit of itself unless it abides in the vine, neither can you, unless you abide in Me.

5 "I am the vine, you are the branches. He who abides in Me, and I in him, bears much fruit; for without Me, you can do nothing. 6 If anyone does not abide in Me, he is cast out as a branch and is withered; and they gather them and throw them into the fire, and they are burned. 7 If you abide in Me, and My words abide in you, you[b] will ask what you desire, and it shall be done for you. 8 By this My Father is glorified, that you bear much fruit; so you will be My disciples.

9 "As the Father loved Me, I also have loved you; abide in My love. 10 If you keep My commandments, you will abide in My love, just as I have kept My Father's commandments and abide in His love.

11 "These things I have spoken to you, that My joy may remain in you, and that your joy may be full. 12 This is My commandment, that you love one another as I have loved you. 13 Greater love has no one than this than to lay down one's life for his friends. 14 You are My friends if you do whatever I command you. 15 No longer do I call you servants, for a servant does not know what his master is doing; but I have called you friends, for all things that I heard from My Father I have made known to you. 16 You did not choose Me, but I chose you and appointed you that you should go and bear fruit and that your fruit should remain, that whatever you ask the Father in My name He may give you. 17 These things I command you, that you love one another"

Stay safe, and stay blessed, stay connected!

Ngozi

Chair of Trustees



The Trustee's Annual Report was approved and signed on behalf of the board of trustees by:

Name of Trustee: James Hunting

Signed on Behalf of Trustees:

A handwritten signature in cursive script that reads "James Hunting".

Date of Approval: 17/04/24

The Crown Church

Year Ended 31st August 2023

Independent Examiners Report

I report to the trustees on my examination of the financial statements of The Crown Church ('the charity') for the year ending 31st August 2023.

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.

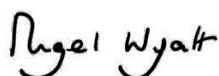
Independent examiner's statement

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 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: 18/04/2024

The Crown Church

Year Ended 31st August 2023

Statement of Financial Activities

		2023		2022	
		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	Note	£	£	£	£
Income					
Donations and legacies		337,283	12,944	350,227	415,871
Charitable activities		661	9,555	10,216	2,670
Total Income	2	<u>337,944</u>	<u>22,499</u>	<u>360,443</u>	<u>418,541</u>
Expenditure					
Expenditure on charitable activities		<u>314,012</u>	<u>33,039</u>	<u>347,051</u>	<u>322,595</u>
Total Expenditure	3	<u>314,012</u>	<u>33,039</u>	<u>347,051</u>	<u>322,595</u>
Net income / (expenditure)		<u>23,932</u>	<u>(10,540)</u>	<u>13,392</u>	<u>95,946</u>
Net income and net movement in funds					
Total funds brought forward	11	1,219,314	27,458	1,246,772	1,150,826
Transfers		<u>(16,246)</u>	<u>16,246</u>	<u>-</u>	<u>-</u>
Total funds carried forward		<u>1,227,000</u>	<u>33,164</u>	<u>1,260,164</u>	<u>1,246,771</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 the Companies Act and the Charity SORP reporting requirements.

The Crown Church

Year Ended 31st August 2023

Statement of Financial Position

	Note	2023 £	2022 £
Fixed assets			
Tangible Fixed Assets	8	948,250	952,989
Current assets			
Debtors	9	7,926	5,506
Cash at the bank and in hand		303,457	291,290
		<u>311,383</u>	<u>296,796</u>
Creditors	10	<u>4,209</u>	<u>3,013</u>
Net assets		1,255,425	1,246,772
Funds of the charity			
Restricted funds	11	33,164	27,458
Unrestricted funds	11		
Unrestricted General		69,294	72,313
Revaluation Reserve		159,530	159,530
Designated Funds		<u>993,437</u>	<u>987,471</u>
		<u>1,222,261</u>	<u>1,219,314</u>
Total charity funds		1,255,425	1,246,772

Directors Responsibilities

The Directors are satisfied that for the year ended on 31st August 2023, 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).

James Hunting

Name of Trustee:

Signed on behalf of the Trustees:

James Paul Hunting

Date of approval:

18/04/2024

The Crown Church

Year Ended 31st August 2023

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.

The Crown Church

Year Ended 31st August 2023

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 to commit 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

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

The Crown Church

Year Ended 31st August 2023

Notes to the Financial Statements

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 and estimated useful life of the asset.

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

The depreciation policies of the organisation are as follows:

Equipment	33% straight line
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This policy has recently been updated from Equipment being held on a 20% reducing balance basis.

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 2023

Notes to the Financial Statements

2 Analysis of income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations and legacies			
Donations	283,406	11,110	294,516
Payroll giving	225	-	225
Gift aid	53,652	1,834	55,486
Grants	-	-	-
	<u>337,283</u>	<u>12,944</u>	<u>350,227</u>
Charitable activities			
Events / Book and CD sales	661	9,555	10,216
	<u>661</u>	<u>9,555</u>	<u>10,216</u>
Total Income	<u>337,944</u>	<u>22,499</u>	<u>360,443</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations and legacies			
Donations	339,125	9,902	349,027
Gift aid	375	-	375
Payroll giving	64,965	1,504	66,469
Grants	-	-	-
	<u>404,465</u>	<u>11,406</u>	<u>415,871</u>
Charitable activities			
Events / Book and CD sales	-	2,670	2,670
	<u>-</u>	<u>2,670</u>	<u>2,670</u>
Total Income	<u>404,465</u>	<u>14,076</u>	<u>418,541</u>

The Crown Church

Year Ended 31st August 2023

Notes to the Financial Statements

3 Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Administration	16,150	121	16,271
Asset Depreciation	-	-	-
Central Outreach & Events	13,231	-	13,231
Central Training & Conferences	7,095	-	7,095
Cowley Congregation	-	-	-
Giving	22,395	6,357	28,752
Governance Costs	7,886	-	7,886
Hillingdon Congregation	23,700	-	23,700
Mortgage Interest	-	-	-
Newday event	-	26,561	26,561
Premises	11,776	-	11,776
Staff Costs	211,779	-	211,779
	<u>314,012</u>	<u>33,039</u>	<u>347,051</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Administration	15,757	68	15,825
Asset Depreciation	4,739	-	4,739
Central Outreach & Events	5,310	-	5,310
Central Training & Conferences	4,540	-	4,540
Cowley Congregation	-	-	-
Giving	29,088	2,058	31,146
Governance Costs	7,904	-	7,904
Hillingdon Congregation	30,538	-	30,538
Mortgage Interest	3,316	-	3,316
Newday Event	-	13,624	13,624
Premises	11,803	-	11,803
Staff Costs	193,850	-	193,850
	<u>306,845</u>	<u>15,750</u>	<u>322,595</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 details about volunteer contributions to the organisation.

The Crown Church

Year Ended 31st August 2023

Notes to the Financial Statements

5 Independent examination fees

Fees payable to the independent examiner for:

	2023	2022
	£	£
Independent examination and preparation of the financial statements	1,406	1,320

6 Staff costs

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

	2023	2022
	£	£
Wages and salaries	193,371	186,114
Employers national insurance	14,311	3,834
Employer contributions to pension plans	4,096	3,903
	<u>211,779</u>	<u>193,851</u>

The average headcount of employees during the year was as follows:

	2023	2022
Average Head Count	7	8

The number of employees who received employee benefits (excluding NIC and Pensions) of more than £60,000 during the year was as follows:

	2023	2022
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. The total employee benefits received by the key management personnel (including employer NI and pension contributions) was £135,403 (2022: £131,353).

The Crown Church

Year Ended 31st August 2023

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) received remuneration. The remuneration paid during the year is for the employee's 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:

Including pension contributions paid by the church of £1,321 (2022: £1321)

	2023	2022
	£	£
James Hunting	66,694	59,220

During the year, three trustees (2022: two) incurred out-of-pocket expenses totalling £873 (2022: £3,064) which were all incurred for the day-to-day running of the charity's activities. The types of expenditure included travel, administration costs and governance costs.

During the year the total aggregated donations made to the charity by the trustees during the year was £34,955 (2022: £26,303). There were no conditions attached to the donations.

8 Tangible Fixed Assets

	Land and Buildings	Equipment	Total
	£	£	£
Cost as at 1st Sept 2022	948,250	37,291	985,541
Revaluation	-	-	-
Additions	-	-	-
Cost as at 31st Aug 2023	948,250	37,291	985,541
Depreciation as at 1st Sept 2022	-	32,552	32,552
Revaluation	-	-	-
Depreciation Charge	-	4,739	4,739
Depreciation as at 31st Aug 2023	-	37,291	37,291
Net Book Value as at 31st Aug 2023	948,250	-	948,250
Net Book Value as at 31st Sept 2022	948,250	4,739	952,989

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 who 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 31st of August 2023 would have been £737,935.

The Crown Church

Year Ended 31st August 2023

Notes to the Financial Statements

9 Debtors

	2023	2022
	£	£
Gift Aid recoverable	6,842	3,977
Prepayments	1,084	1,529
	<u>7,926</u>	<u>5,506</u>

10 Creditors: amounts falling due within one year

	2023	2022
	£	£
Credit Card Account	535	1,693
Accruals	3,673	1,320
	<u>4,209</u>	<u>3,013</u>

The Crown Church

Year Ended 31st August 2023

Notes to the Financial Statements

11 Analysis of charitable funds

Unrestricted Funds

	1 Sept 2022 £	Income £	Expenditure £	Revaluation £	Transfers £	31 Aug 2023 £
Unrestricted						
General	72,313	337,944	(314,012)	-	(26,951)	69,294
Revaluation reserve	159,530	-	-	-	-	159,530
	<u>231,843</u>	<u>337,944</u>	<u>(314,012)</u>	<u>-</u>	<u>(26,951)</u>	<u>228,824</u>
Designated						
Building & assets	793,459	-	(4,739)	-	-	788,720
Church planting fund	40,000	-	-	-	-	40,000
Covid contingency fund	40,000	-	-	-	-	40,000
Church reserves (3 months running cost)	100,000	-	-	-	-	100,000
Building work	10,000	-	-	-	-	10,000
Giving reserves	4,012	-	-	-	10,705	14,717
	<u>987,471</u>	<u>-</u>	<u>(4,739)</u>	<u>-</u>	<u>10,705</u>	<u>993,437</u>
Total Unrestricted	<u>1,219,314</u>	<u>337,944</u>	<u>(318,751)</u>	<u>-</u>	<u>(16,246)</u>	<u>1,222,261</u>
Restricted Funds						
Brazil	-	225	-	-	-	225
Building	-	1,630	-	-	1,020	2,650
Foodbank	2,817	7,909	(5,972)	-	-	4,754
Hardship	16,342	800	(506)	-	-	16,636
Newday	-	11,335	(26,561)	-	15,226	-
Specific gifts (renamed Refugee support)	1,628	-	-	-	-	1,628
Vision	6,671	600	-	-	-	7,271
Total Restricted	<u>27,458</u>	<u>22,499</u>	<u>(33,039)</u>	<u>-</u>	<u>16,246</u>	<u>33,164</u>
Total Funds	<u>1,246,772</u>	<u>360,443</u>	<u>(351,790)</u>	<u>-</u>	<u>-</u>	<u>1,255,425</u>

The Crown Church

Year Ended 31st August 2023

Notes to the Financial Statements

Analysis of charitable funds cont.

Unrestricted Funds

	1 Sept 21 £	Income £	Expenditure £	Revaluation £	Transfers £	31 Aug 2022 £
Unrestricted						
General	116,382	404,465	(298,790)	-	(149,744)	72,313
Revaluation reserve	159,530	-	-	-	-	159,530
	275,912	404,465	(298,790)	-	(149,744)	231,843
Designated						
Building & assets	659,230	-	(8,055)	-	142,284	793,459
Church planting fund	40,000	-	-	-	-	40,000
Covid contingency fund	40,000	-	-	-	-	40,000
Church reserves (3 months running cost)	100,000	-	-	-	-	100,000
Building work	10,000	-	-	-	-	10,000
Giving reserves	-	-	-	-	4,012	4,012
	849,230	-	(8,055)	-	146,296	987,471
Total Unrestricted	1,125,142	404,465	(306,845)	-	(3,448)	1,219,314
Restricted Funds						
Building	230	1,380	-	-	(1,610)	-
DWP grant	3,358	-	-	-	(3,358)	-
Hardship	16,025	2,209	(1,892)	-	-	16,342
Newday	-	5,208	(13,624)	-	8,416	-
Specific gifts	-	1,794	(166)	-	-	1,628
Vision	6,071	600	-	-	-	6,671
Total Restricted	25,684	14,076	(15,750)	-	3,448	27,458
Total Funds	1,150,826	418,541	(322,595)	-	-	1,246,772

The Crown Church

Year Ended 31st August 2023

Notes to the Financial Statements

Fund transfers

Giving reserves

A transfer of £10,705 to the designated 'Giving reserves' fund from the unrestricted general fund took place. This transfer was to increase the designated reserve with money set aside for giving.

Newday

A transfer of £15,226 to the 'Newday' restricted fund from the unrestricted general fund took place. This transfer was to subsidise the cost of the Newday youth conference in the year.

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.

Giving Reserves

Money set aside for giving that has been rolled forward into the new financial year.

Restricted funds

Foodbank

Money donated to purchase food and provide financial support to foodbank clients.

Hardship

Donations specifically given to support those facing hardship.

Newday

Money donated towards the costs of taking youth to the Newday Conference.

Specific gifts
(renamed Refugee support)

Donations specifically given to help the church achieve its vision to support refugees. Renamed Refugee Support.

Vision

Money given for improving both the church website and towards publicity.

The Crown Church

Year Ended 31st August 2023

Notes to the Financial Statements

12 Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Fixed Assets	948,250	-	948,250
Current Assets	278,219	33,164	311,383
Creditors less than 1 year	(4,209)	-	(4,209)
	<u>1,222,259</u>	<u>33,164</u>	<u>1,255,424</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Fixed Assets	952,989	-	952,989
Current Assets	269,338	27,458	296,796
Creditors less than 1 year	(3,013)	-	(3,013)
	<u>1,219,313</u>	<u>27,458</u>	<u>1,246,772</u>

13 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.

14 Related party transactions

There were no related party transactions which took place during the year (2022: nil).