

**KING'S CHURCH HARROW  
(A COMPANY LIMITED BY GUARANTEE)**

**UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

**CHARITY NO: 1095085  
COMPANY NO: 04430106**

**AUKER RHODES PROFESSIONAL SERVICES LLP**

**Chartered Accountants**

**YEADON**

**KING'S CHURCH HARROW**  
**(A COMPANY LIMITED BY GUARANTEE)**

**CONTENTS**

	<b>Page</b>
Company Information	1
Report of the Directors and Trustees	2 – 6
Statement of Directors and Trustees Responsibilities	7
Independent Examiner's Report	8
Statement of Financial Activities	9
Balance Sheet	10 – 11
Notes to the Financial Statements	12 – 19
Detailed Statements of Financial Activities:	
Unrestricted Funds	20 – 21
Building Funds	22
Other Restricted Funds	23 - 24

**KING'S CHURCH HARROW**  
**(A COMPANY LIMITED BY GUARANTEE)**

**COMPANY INFORMATION**

LEGAL STATUS	:	A Company limited by guarantee not having a share capital. The governing instrument is the Company's Articles of Association. The Company is a registered Charity.
DIRECTORS AND TRUSTEES	:	I. Ravens D. Straughton A. Davies (resigned 04-07-23) K Scott (resigned 31-03-23) Da-Ebue Alfred Mrs N M Rhodes
SECRETARY	:	I. Ravens
REGISTERED OFFICE AND PRINCIPLE ADDRESS	:	Brigade House Brigade Close Harrow Middlesex HA2 0LQ
REGISTERED CHARITY NUMBER	:	1095085
COMPANY NUMBER	:	04430106
SOLICITORS	:	Hill Hofstetter Ltd Trigen House Central Boulevard Blythe Valley Park Solihull B90 8AB
ACCOUNTANTS	:	Auker Rhodes Professional Services LLP Chartered Accountants Basement Floor Focus House Focus Way Yeadon LS19 7DB
BANKERS	:	Barclays Bank Plc 355 Station Road Harrow Middlesex HA1 2AN

**KING'S CHURCH HARROW  
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS AND TRUSTEES**

The Directors and Trustees present their Report and Financial Statements for the year ended 31 March 2023.

**REFERENCE AND ADMINISTRATIVE INFORMATION**

**CHARITY NO:** 1095085

**COMPANY NO:** 04430106

The Charity operates from its registered office at Brigade House, Brigade Close, Middlesex, HA2 0LQ.

The Directors and Trustees who served during the year are:

I. Ravens  
D. Straughton  
Mrs K Scott (Resigned 31.03.23)  
A. Davies (Resigned 04.07.23)  
Da-Ebue Alfred  
Mrs N M Rhodes

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

The Charity's legal status is that of a Company Limited by Guarantee and is governed by the Company's Articles of Association.

Trustees are appointed by members of the company at Annual General Meetings or Extraordinary General Meetings. Trustees have the power to fill casual vacancies subject to approval at subsequent Annual General Meeting.

**AGENTS AND ADVISERS**

The Solicitors of the Charity are Hill Hofstetter Ltd, of Solihull.

The Accountants of the Charity are Auker Rhodes Professional Services LLP, Chartered Accountants and Registered Auditors, of Yeadon.

**OBJECTIVES AND ACTIVITIES**

The objective of the charity is the advancement of the Christian faith in accordance with the doctrines and practices laid out under the "Statement of Beliefs" in the Memorandum of Association.

Our vision as a local church is to be a growing international family of worshipers devoted to Jesus Christ, knowing him, and making him known, and to be a compassionate presence in the local community, serving those around us in practical and caring ways.

We aim to provide as many opportunities as possible for all people in the area to learn and benefit from the teaching of the Bible and the Christian message. With this in mind, we strive to be a church which is international in outlook and inclusive of people from different cultural and ethnic backgrounds, thus reflecting the diverse makeup of the population of Harrow.

The trustees have complied with their duty to have due regard to the guidance on Public Benefit published by the Charity Commission in exercising their powers or duties.

Throughout this financial year, the church has continued to meet regularly for worship, teaching, and prayer. Meeting formats have included:

- Public meetings of the whole church on Sunday mornings advertised on our website and held on two sites at Vaughan Primary School and our building on Princes Avenue, Kingsbury
- Midweek life groups continued to meet in which each church member can participate, develop friendships, and receive pastoral support.
- Afternoon intercession meetings every other Friday at Brigade House.

# **KING'S CHURCH HARROW (A COMPANY LIMITED BY GUARANTEE)**

## **REPORT OF THE DIRECTORS AND TRUSTEES**

### **OBJECTIVES AND ACTIVITIES Cont.**

- A monthly online Friday evening prayer meeting.
- Online youth meetings every fortnight on Friday evenings.

### **ACHIEVEMENTS AND PERFORMANCE**

#### **Sunday Meetings**

We have continued to hold public meetings every Sunday morning for worship and teaching from the Bible at Vaughan Primary School, and our Kingsbury venue. To emphasise we are one church, we arranged for both congregations to come together monthly on one of the Sundays as a celebration in the months of April and May.

From June onwards we conducted joint Sunday meetings at only one venue as it was becoming increasingly difficult to staff the worship and PA tech teams at both venues.

Our teaching programme was designed to foster spiritual growth and faith as well as to inspire vision and provide encouragement for both the individual and the corporate church. We covered several series throughout the year including 'God's Good News for the World' (Paul's Letter to the Romans), 'A Heart after God (Life of King David)' and 'Holiness & Hope' (First Letter of Paul to the Thessalonians). Presentation of the Gospel for the benefit of those new to or outside of the Christian faith is also a regular feature in our meetings.

We gave opportunity for people to respond to the message that had been given and we also offered prayer for healing of the sick. We also invited visiting speakers to preach on subjects in line with our values and vision.

We also took Communion together (once every six weeks or so) on Sundays as part of our service.

Arrangements were in place for children's activities to be available at most of our Sunday morning services during part of the service. All those who serve as teachers and helpers on our children's work and your work teams are DBS checked.

#### **Church and Community Activities**

We held an Easter Sunday Service at both venues in April 2022. We held a Christmas Carol Service at Vaughan Primary School for the whole church to which visitors were invited and over the Christmas period we also hosted a film evening at Brigade House, an evening of board games, two craft workshops making Christmas decorations and a fruit platter centre piece, and a New Years Day walk at Ruislip Lido. All these events were open to visitors with the aim of building friendships.

Our mid-week small groups offered regular online or face to face meetings throughout the year with opportunities to catch-up, worship and prayer together. Some groups offered a weekly gathering, others fortnightly. This helped keep a sense of community and looking out for one another.

In May 2022 we started a course consisting of 8 weekly midweek sessions for everyone in the church at Brigade House entitled 'Naturally Supernatural'. The aim of the course is to help equip believers in a better understanding of the Kingdom of God, their identity as sons and daughters, and living everyday life as followers of Christ. The sessions consisted of video teaching with the subsequent opportunity for discussion and prayer.

Our youth club for eleven- to sixteen-year-olds continued to meet monthly on Friday evenings. The purpose of these meetings is to facilitate the development of friendships and discipleship. Also, on most Sunday mornings there was an opportunity for this age range to receive teaching from the Bible, separately from the main meeting.

# **KING'S CHURCH HARROW (A COMPANY LIMITED BY GUARANTEE)**

## **REPORT OF THE DIRECTORS AND TRUSTEES**

### **ACHIEVEMENTS AND PERFORMANCE Cont.**

#### **Kings' English Class**

Marta Biggart, a qualified and experienced ESOL teacher, is employed to offer weekly term-time English classes from 1 to 3pm on a Monday at Brigade House. Maximum attendance was 13 and average attendance was 8 throughout the year. Nationalities of those who came were Sudan, Iran, South Korea, China, Hong Kong, Colombia, Romania, Russia, and Ukraine. The level of the students was from Pre-Intermediate to Intermediate

In the first term Marta also held ESOL classes with help from other church members at our Kingsbury venue. Unfortunately, the classes ceased when the venue closed in September 2022. There were 10 people on the register consisting of people from Afghanistan, Russia, Romania, Somalia, Syria, and Kuwait. Average attendance each week was 8. Most of the Afghani ladies had very low or no literacy skills, so the classes were split into two groups to be able to help the Afghani ladies to learn the English alphabet and to write simple words in English. The class was very much appreciated by the local community and the groups worked well together.

The English class is a place where people come to learn and improve their English language skills but also a place where cross cultural friendships are formed and consolidated so those who are distressed can find love and acceptance. It is also an opportunity to introduce Christianity. Christmas and Easter are special occasions when Bible stories are presented, a meal is provided, and Christian literature is given to the students. This year some of the students attended events organised by the church such as making a fruit platter and Christmas decorations and our Christmas carol service.

#### **Support for People with Mental Health Challenges**

Cliff Nelson, one of the elders at King's Church Harrow, received training back in 2012 as a faith visitor from the Harrow Mental Health Service at Northwick Park Hospital. This role primarily involves responding to individual patient requests to see a Christian faith visitor on the Eastlake and Fernley mental health wards at Northwick Park Hospital, as well as providing faith materials for patients, especially to cover Christmas and Easter time.

From April 2022 to end of March 2023 we saw an increase in requests for visits. Cliff continued to make one-time visits to patients on request but was also encouraged by the ward occupational therapists to have repeat visits with certain patients to help assist their recovery. This included: visiting one patient for once a week for three weeks, another patient once a week for nine weeks, another once a week for seven weeks, and another patient once a week for six weeks.

#### **Ministry to the Poor**

For the fourteenth year running we worked in partnership with other churches in Harrow through a local charity we set up in the name of FirmFoundation, seeking to meet the needs of those who are homeless in the borough. Julian Saunders, one of our members, is employed full-time as Charity Manager by FirmFoundation.

#### **Tot's Group**

The toddler group at Kingsbury continued to thrive in the first part of the year with many new families trying us out or attending regularly. We would regularly have between 12 - 16 children attending.

It was with great sadness for all concerned that we had to close the group in July 2022 because we had to vacate the premises in September. We had built up some good relationships with the mums and so it was with this in mind it was decided to start a new toddler group at Brigade House at the end of September 2022. An advertisement was placed in the Families information service which is where mums can look to find toddler groups. We also emailed a few churches in the area to inform them we were starting a group. This area of Harrow is very well served by toddler groups, and Alison Theobald, manager of the group, had checked out, from the FIS site, which days other groups held their sessions. Fortunately, no one else opened on a Wednesday afternoon, which was the only time Alison, and her helpers could run the group.

# **KING'S CHURCH HARROW (A COMPANY LIMITED BY GUARANTEE)**

## **REPORT OF THE DIRECTORS AND TRUSTEES**

### **ACHIEVEMENTS AND PERFORMANCE Cont**

#### **Tot's Group Cont.**

We started with a very slow trickle of people. Comments from parents indicated that they were unaware of the building and the existence of a toddler group due to its hidden location. One of the mums from Kingsbury came across each week, and we had another mum who seemed to attend every toddler group in the area. She told many people about us because she liked us so much. The period before Christmas we averaged an attendance of 4 to 5 families a week.

Numbers were still low the following January but increased by February half term to 9 children on a couple of occasions which we found to be quite crowded. It was felt these two busy sessions had put some people off as they enjoyed the quieter atmosphere, so numbers dropped through to March. By the end of the financial year we had a core of 7 children who were brought along by dads, grandads, and mums.

Throughout the year we have been able to build up relationships with the carers and have seen the children develop and gain confidence over the time they have been attending our group.

We usually provide an art/craft activity each week, particularly for special occasions such as Christmas, Easter, Mother and Father's Day. In addition, we provide a healthy snack and drink and read or tell a story. The session is normally ended with some singing.

#### **Fitness Classes**

We continued to host fitness classes at Kingsbury for the first quarter only. Two classes were held each week, one was for cardio conditioning, the other was freestyle Pilates. They were open to both church members and the local community. The classes ceased when the trainer was no longer available, and it had also become clear that we were to vacate the premises in September.

#### **Cariad Baby Bank**

The baby bank set up last year has continued working with professionals such as midwives, social workers, children's centres, and others who make tailored referrals for the neediest young families in Harrow. Since its inception, Cariad Baby Bank has completed 285 such referrals. The items provided include adult and child toiletries, baby food, mattresses and bedding purchased from monetary donations received specifically for the baby bank together with funds transferred from our General Fund as well as second-hand baby equipment and children's clothing supplied by the wider community.

Five regular volunteers work for the baby bank using accommodation at Brigade House. The exclusive use of another room over the past 12 months has greatly enhanced the work, providing storage for larger items such as buggies and cots as well as space to prepare the referrals.

The large rise in the cost of living over the past 18 months has been reflected in ever increasing requests for baby bank help.

#### **Leadership**

The elders David Straughton, Cliff Nelson, Michael Scott, and Errol Breda usually met each week for discussion of church pastoral issues, prayer, and planning.

The men's discipleship group set up last year to train and develop potential new leaders continued to meet on a regular basis, and these times were supplemented by special evenings where theological papers were presented and discussed in the context of everyday practical church discipleship, leadership, and life.

**KING'S CHURCH HARROW  
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS AND TRUSTEES**

**ACHIEVEMENTS AND PERFORMANCE Cont.**

**Leadership Cont.**

The two elders on church staff also met regularly with Dale Barlow, from the New Ground Core Leadership team, and two elders from another local church Christ First Watford. These meetings were supportive times to share vision and progress in mission activities as well as challenges encountered in leading the local church. Prayer for each other was always a feature of these meetings. During the year some of our leaders attended New Ground Churches events including: an elders and wives together weekend; New Ground Prayer Days, and the New Ground Leadership conference.

**Financial Support**

We are part of a family of churches known as 'New Ground' within 'Newfrontiers' and as an expression of our commitment to being involved in world mission we give financial support to New Ground in their various projects both in the UK and in other parts of the world, particularly Europe. We have also continued to provide financial support to local charity 'FirmFoundation', as it seeks to serve the homeless in Harrow.

**Kingsbury Venue**

During the financial year, it became evident that we no longer had sufficient human resources to continue meeting at two venues. In September we therefore handed control of the building at Kingsbury back to the freeholders, Church Growth Trust, after giving the appropriate notice of termination of the lease.

**FINANCIAL REVIEW**

Full details of the financial transactions are contained in the attached Accounts. The total incoming resources for the year were £219,504 and after deducting resources expended of £175,027, the net surplus was £44,477.

Our policy is to maintain sufficient reserves in our Unrestricted Fund to enable us to continue to meet our current commitments. We are maintaining a cash reserve of £10,000 in the Building Fund to cover any possible increases in the interest rate on our mortgage. In addition, we maintain a designated fund which now has a cash balance of £5,296 as a contingency to meet any unexpected costs relating to emergency repairs to Brigade House.

The net assets of the Charity at 31st March 2023 were £464,994.

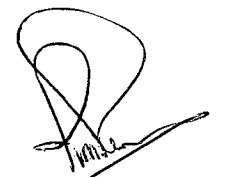
**FUNDS HELD AS CUSTODIAN TRUSTEE**

No assets are held in the capacity of Custodian Trustee.

**SMALL COMPANY PROVISIONS**

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

**SIGNED ON BEHALF OF THE TRUSTEES**



.....  
I Ravens

21st November 2023  
.....  
Date



**KING'S CHURCH HARROW  
(A COMPANY LIMITED BY GUARANTEE)**

**STATEMENT OF DIRECTORS AND TRUSTEES RESPONSIBILITIES**

The trustees (who are also directors of King's Church, Harrow for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. 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;
- make judgements and 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 the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

**KING'S CHURCH HARROW  
(A COMPANY LIMITED BY GUARANTEE)**

**INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF DIRECTORS AND TRUSTEES  
OF KING'S CHURCH HARROW**

I report on the accounts of the company for the year ended 31 March 2023 which are set out on pages 9 to 24.

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

**BASIS OF INDEPENDENT EXAMINER'S REPORT**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

**INDEPENDENT EXAMINER'S STATEMENT**

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirements:
  - to keep accounting records in accordance with section 386 and 387 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the 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 (FRS102) (effective 1 January 2015)
2. to which, in my opinion, attention should be drawn in order to enable the proper understanding of the accounts to be reached.

  
**R J KENYON**  
**Auker Rhodes Professional Services LLP**  
Chartered Accountants

21<sup>st</sup> November 2023

Basement Floor  
Focus House  
Focus Way  
Yeadon  
LS19 7DB

**KING'S CHURCH HARROW**  
**(A COMPANY LIMITED BY GUARANTEE)**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2023**  
**(INCORPORATING INCOME AND EXPENDITURE ACCOUNT)**

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
<b>INCOMING RESOURCES</b>					
Voluntary Income	2	193,157	5,382	198,539	170,750
Activities for Generating Funds	3	20,625	-	20,625	26,659
Investment Income	4	316	24	340	7
<b>Total Incoming Resources</b>		<b>214,098</b>	<b>5,406</b>	<b>219,504</b>	<b>197,416</b>
<b>RESOURCES EXPENDED</b>					
<b>Cost of Generating Funds</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>268</b>
<b>Governance Costs</b>	5	<b>7,527</b>	<b>-</b>	<b>7,527</b>	<b>8,320</b>
<b>Charitable Activities</b>					
Staff Costs	6	98,645	-	98,645	93,424
Premises and Equipment Costs	7	25,340	11,289	36,629	42,733
Administration Costs	8	6,084	-	6,084	7,691
Other Charitable activities Costs	9	17,116	2,283	19,399	21,762
Mortgage loan interest		-	6,743	6,743	5,735
		<b>147,185</b>	<b>20,315</b>	<b>167,500</b>	<b>171,345</b>
<b>TOTAL RESOURCES EXPENDED</b>		<b>154,712</b>	<b>20,315</b>	<b>175,027</b>	<b>179,933</b>
<b>NET INCOMING RESOURCES</b>		<b>59,386</b>	<b>(14,909)</b>	<b>44,477</b>	<b>17,483</b>
Net Transfers Between Funds		(16,770)	16,770	-	-
<b>Balances Brought Forward</b>		<b>93,444</b>	<b>327,073</b>	<b>420,517</b>	<b>403,034</b>
<b>Balances Carried Forward</b>		<b>136,060</b>	<b>328,934</b>	<b>464,994</b>	<b>420,517</b>

**KING'S CHURCH HARROW**  
**(A COMPANY LIMITED BY GUARANTEE)**

**BALANCE SHEET AT 31 MARCH 2023**

		<b>2023</b>		<b>2022</b>	
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>FIXED ASSETS</b>					
Tangible Assets	<b>10</b>		436,465		451,599
<b>CURRENT ASSETS</b>					
Debtors	<b>11</b>	32,407		33,072	
Cash at Bank		120,870		72,211	
		<u>153,277</u>		<u>105,283</u>	
<b>CREDITORS</b>					
Amounts Falling Due Within One Year	<b>12</b>	14,401		16,261	
			<u>138,876</u>		<u>89,022</u>
<b>Total assets less current liabilities</b>			<u>575,341</u>		<u>540,621</u>
<b>CREDITORS</b>					
Amounts Falling Due after more than One Year	<b>13</b>		110,347		120,104
<b>NET ASSETS</b>			<u>464,994</u>		<u>420,517</u>
<b>RESERVES</b>					
Unrestricted Funds	<b>14</b>		134,520		89,200
Designated Funds	<b>14</b>		1,541		4,244
Restricted Funds	<b>14</b>		328,933		327,073
			<u>464,994</u>		<u>420,517</u>

**KING'S CHURCH HARROW  
(A COMPANY LIMITED BY GUARANTEE)**

**BALANCE SHEET AT 31 MARCH 2023**

..... continued

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

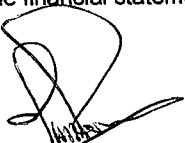


The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with section 476 of the Companies Act 2006.

The Directors' acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Section 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirement 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 provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

The financial statements were approved by the board on 21<sup>st</sup> November 2023, and signed on their behalf by:

  
.....  
I. Ravens  
.....  
D. Straughton  
.....  
Da-Ebue Alfred  
.....  
Mrs N M Rhodes

**THE TRUSTEES**

**Company Registration Number: 04430106**

**KING'S CHURCH HARROW**  
**(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE ACCOUNTS**

**1. ACCOUNTING POLICIES**

The financial statements of the charitable company, which is public benefit entity under FRS102, have been prepared in accordance with the Charities SORP (FRS102). '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 (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard FRS102 applicable in the UK and Republic of Ireland' EEA, the and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

- a. All grants and voluntary income are accounted for gross when receivable, as long as they are capable of financial measurement.
- b. All expenditure is accounted for gross, and when incurred.
- c. Direct Charitable Expenditure includes the cost of travel specifically incurred in connection with charitable expenditure plus the personnel and other costs associated with the management of the projects.
- d. Depreciation is provided to write off the cost or valuation, less estimated residual values, of all fixed assets over their expected useful lives. It is calculated at the following rates:

Fixtures, Fittings & Equipment	10% on cost
Computer Equipment	33% on cost
Freehold property	2% on cost

- e. Fund-raising and publicity expenses include expenses incurred directly by the Company and those incurred by third parties in raising Charity funds for the Company and paid directly by the company at the fund raisers request.
- f. The Charity makes contributions into an employee's stakeholder pension plan. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**2. VOLUNTARY INCOME**

	<b>Unrestricted Funds 2023 £</b>	<b>Restricted Funds 2023 £</b>	<b>Total Funds 2023 £</b>	<b>Total Funds 2022 £</b>
Tithes	146,083	2,005	148,088	137,066
Offerings	17,300	2,300	19,600	1,415
Stewardship / Charities Aid Incomm	-	-	-	1,100
Income Tax Recovered	29,774	1,077	30,851	31,169
	<b>193,157</b>	<b>5,382</b>	<b>198,539</b>	<b>170,750</b>

**KING'S CHURCH HARROW**  
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**NOTES TO THE ACCOUNTS**

**3. ACTIVITIES FOR GENERATING FUNDS**

	<b>Unrestricted Funds 2023 £</b>	<b>Restricted Funds 2023 £</b>	<b>Total Funds 2023 £</b>	<b>Total Funds 2022 £</b>
Rental Income	20,463	-	20,463	25,833
Fitness Class Income	162	-	162	826
	<u>20,625</u>	<u>-</u>	<u>20,625</u>	<u>26,659</u>

**4. INVESTMENT INCOME**

	<b>Unrestricted Funds 2023 £</b>	<b>Restricted Funds 2023 £</b>	<b>Total Funds 2023 £</b>	<b>Total Funds 2022 £</b>
Income Received From Cash Deposits	316	24	340	7
	<u>316</u>	<u>24</u>	<u>340</u>	<u>7</u>

**5. GOVERNANCE COSTS**

	<b>Unrestricted Funds 2023 £</b>	<b>Restricted Funds 2023 £</b>	<b>Total Funds 2023 £</b>	<b>Total Funds 2022 £</b>
Legal & Professional fees	3,820	-	3,820	3,912
Registrations & Subscriptions	1,724	-	1,724	2,212
DBS / CRB Checks	175	-	175	86
Insurance	1,808	-	1,808	2,110
	<u>7,527</u>	<u>-</u>	<u>7,527</u>	<u>8,320</u>

**KING'S CHURCH HARROW**  
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**NOTES TO THE ACCOUNTS**

**6. STAFF COSTS**

Staff costs were as follows:

The pension costs represent contributions payable by the charity for the year.

	<b>Unrestricted Funds 2023 £</b>	<b>Restricted Funds 2023 £</b>	<b>Total Funds 2023 £</b>	<b>Total Funds 2022 £</b>
Directors Remuneration	38,621	-	38,621	34,876
Wages and Salaries	47,646	-	47,646	46,516
Social Security Costs	4,338	-	4,338	4,258
Pension Costs	8,040	-	8,040	7,774
	<u>98,645</u>	<u>-</u>	<u>98,645</u>	<u>93,424</u>

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

	<b>2023</b>	<b>2022</b>
Administration and support	<u>4</u>	<u>4</u>

**7. PREMISES AND EQUIPMENT COSTS**

	<b>Unrestricted Funds 2023 £</b>	<b>Restricted Funds 2023 £</b>	<b>Total Funds 2023 £</b>	<b>Total Funds 2022 £</b>
Rates	318	-	318	115
Room Hire	18,900	-	18,900	23,500
Repairs and Renewals	2,048	175	2,223	4,105
Loss on sale of assets	1,471	-	1,471	-
Depreciation	2,603	11,114	13,717	15,013
	<u>25,340</u>	<u>11,289</u>	<u>36,629</u>	<u>42,733</u>



**KING'S CHURCH HARROW**  
**(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE ACCOUNTS**

**8. ADMINISTRATION COSTS**

	<b>Unrestricted Funds 2023 £</b>	<b>Restricted Funds 2023 £</b>	<b>Total Funds 2023 £</b>	<b>Total Funds 2022 £</b>
Telephone	1,357	-	1,357	1,474
Electricity and Gas	1,788	-	1,788	3,850
Computer Costs	120	-	120	163
Printing and Stationery	1,690	-	1,690	1,704
Travelling expenses	246	-	246	40
Bank charges	219	-	219	104
Sundry Expenses	664	-	664	356
	<b>6,084</b>	<b>-</b>	<b>6,084</b>	<b>7,691</b>

**9. OTHER CHARITABLE ACTIVITIES COSTS**

	<b>Unrestricted Funds 2023 £</b>	<b>Restricted Funds 2023 £</b>	<b>Total Funds 2023 £</b>	<b>Total Funds 2022 £</b>
Gifts	14,271	-	14,271	16,198
Visiting Speakers	-	-	-	252
Conferences and Training	1,475	-	1,475	1,370
Books and C/Ds	99	-	99	51
Fitness Classes	320	-	320	640
PA Expenses	70	-	70	556
Baby Bank Supplies	-	2,283	2,283	1,555
Football	160	-	160	-
Children and Young People	82	-	82	41
Catering and Social Events	639	-	639	1,099
	<b>17,116</b>	<b>2,283</b>	<b>19,399</b>	<b>21,762</b>

**KING'S CHURCH HARROW**  
**(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE ACCOUNTS**

**10. FIXED ASSETS**

	<b>Freehold Property Building Fund £</b>	<b>Fixtures, Fittings and Equipment General Fund £</b>	<b>Building Fund £</b>	<b>Total £</b>
<b>Cost</b>				
Cost at 1 April 2022	550,356	53,042	4,525	607,923
Additions	-	1,554	-	1,554
Disposals	-	(3,702)	-	(3,702)
Cost Carried Forward	<u>550,356</u>	<u>50,894</u>	<u>4,525</u>	<u>605,775</u>
<b>Depreciation</b>				
Depreciation at 1 April 2022	110,070	41,862	4,392	156,324
Depreciation Charge for Year	11,007	2,642	68	13,717
Eliminated on disposals	-	(731)	-	(731)
Depreciation Carried Forward	<u>121,077</u>	<u>43,773</u>	<u>4,460</u>	<u>169,310</u>
Net Book Value at 31 Mar 2023	<u>429,279</u>	<u>7,121</u>	<u>65</u>	<u>436,465</u>
Net Book Value at 31 Mar 2022	<u>440,286</u>	<u>11,180</u>	<u>133</u>	<u>451,599</u>

**11. DEBTORS**

	<b>2023 £</b>	<b>2022 £</b>
Income Tax Recoverable	30,851	31,169
Loans	1,250	1,350
Prepayments	306	553
	<u>32,407</u>	<u>33,072</u>

**KING'S CHURCH HARROW**  
**(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE ACCOUNTS**

**12. CREDITORS: Amounts falling due within one year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Accrued Expenses	3,788	3,648
Bank Mortgage loan	10,613	12,613
	<u>14,401</u>	<u>16,261</u>

Creditors amounts falling due within one year includes the following liabilities, on which security has been given by the Church:

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Bank Mortgage loan	10,613	12,613
	<u>10,613</u>	<u>12,613</u>

**13. CREDITORS: Amounts falling due after more than one year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Bank Mortgage loan	110,347	120,104
	<u>110,347</u>	<u>120,104</u>

Creditors amounts falling due after more than one year includes the following liabilities, on which security has been given by the Church:

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Bank Mortgage loan	110,347	120,104
	<u>110,347</u>	<u>120,104</u>

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Instalments not due within five years	61,755	60,069
	<u>61,755</u>	<u>60,069</u>

**KING'S CHURCH HARROW**  
**(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE ACCOUNTS**

**14. STATEMENT OF FUNDS**

	<b>At 1 April 2022 £</b>	<b>Income £</b>	<b>Expense £</b>	<b>Transfers £</b>	<b>At 31 March 2023 £</b>
<b>General Fund</b>	89,200	204,438	(142,348)	(16,770)	134,520
<b>Total Unrestricted Funds</b>	89,200	204,438	(142,348)	(16,770)	134,520
<b>Designated Funds</b>					
Kingsbury Fund	(1,302)	9,661	(12,364)	-	(4,005)
Brigade House Maint. Fund	5,296	-	-	-	5,296
Relief Fund	250	-	-	-	250
<b>Total Designated Funds</b>	4,244	9,661	(12,364)	-	1,541
<b>Restricted Funds</b>					
Building Fund	318,364	1,368	(17,818)	16,770	318,684
Gift Management Fund	77	-	-	-	77
Caraid Baby Bank Fund	3,116	1,162	(2,497)	-	1,781
Hardship Fund	5,516	2,875	-	-	8,391
<b>Total Restricted Funds</b>	327,073	5,405	(20,315)	16,770	328,933
<b>Total Funds</b>	420,517	219,504	(175,027)	-	464,994

The general fund represents the free funds of the charity which are not designated for particular purposes.

The building fund is restricted to the costs in respect of the maintenance and up keep of Brigade House plus serving the mortgage repayments.

The worship director fund was set up for the purpose of employing a worship director.

Brigade House Maintenance Fund was set up for the purpose of contingency to cover any emergency repairs at Brigade House.

**KING'S CHURCH HARROW**  
**(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE ACCOUNTS**

**15. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	<b>Unrestricted Funds £</b>	<b>Designated Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds £</b>
Tangible Fixed Assets	5,493	1,318	429,654	436,465
Current Assets	120,814	223	32,240	153,277
Current Liabilities	(3,788)	-	(10,613)	(14,401)
Non Current Liabilities	12,000	-	(122,347)	(110,347)
	<u>134,519</u>	<u>1,541</u>	<u>328,934</u>	<u>464,994</u>

**16. TRANSACTIONS WITH DIRECTORS AND TRUSTEES**

There were no such transactions during the year.

**17. RELATED PARTY TRANSACTIONS**

There were no such transactions during the year.

**18. CONTROL**

The Charity was under the control of the Directors and Trustees throughout the current and previous year.

**KING'S CHURCH HARROW**  
**(A COMPANY LIMITED BY GUARANTEE)**

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2023**  
**UNRESTRICTED FUNDS**

	<b>General Funds £</b>	<b>Total Unrestricted Funds 2023 £</b>	<b>2022 £</b>
<b>INCOMING RESOURCES</b>			
Tithes	146,083	146,083	134,816
Offerings	17,300	17,300	75
Income Tax Recovered	29,774	29,774	30,407
Interest Received	316	316	6
Rental Income	20,463	20,463	25,833
Fitness Class Income	162	162	826
<b>Total Incoming Resources</b>	<b>214,098</b>	<b>214,098</b>	<b>191,963</b>
<b>RESOURCES EXPENDED (Page 20)</b>	<b>(154,712)</b>	<b>(154,712)</b>	<b>(159,175)</b>
<b>NET INCOMING RESOURCES</b>	<b>59,386</b>	<b>59,386</b>	<b>32,788</b>
Net Transfers Between Funds	(16,770)	(16,770)	(18,770)
Balance at 1 April 2022	93,444	93,444	79,426
Balance at 31 March 2023	<u>136,060</u>	<u>136,060</u>	<u>93,444</u>

**KING'S CHURCH HARROW**  
**(A COMPANY LIMITED BY GUARANTEE)**

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2023**  
**UNRESTRICTED FUNDS**

	<b>General</b>	<b>Total Unrestricted Funds</b>	
	<b>Funds</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>RESOURCES EXPENDED</b>			
Salaries	98,645	98,645	93,424
Gifts:			
Newfrontiers	8,100	8,100	7,900
Firm Foundation	5,418	5,418	3,000
Hardship	-	-	500
Others	753	753	2,898
Visiting Speakers	-	-	252
Conferences and Training	1,475	1,475	1,370
Outreach and Publicity	-	-	267
Rates	318	318	115
Room Hire	18,900	18,900	23,500
Insurance	1,808	1,808	2,110
Electricity and Gas	1,788	1,788	3,850
Telephone	1,357	1,357	1,474
Computer Costs	120	120	163
Printing and Stationery	1,690	1,690	1,627
Repairs and Renewals	2,048	2,048	4,106
Travelling expenses	246	246	40
Books and Tapes	99	99	51
P. A. Expenses	70	70	556
Fitness Classes	320	320	640
Football expenses	160	160	-
Children and Young People	82	82	41
Catering and Social Events	639	639	1,099
Legal and Professional	3,820	3,820	3,912
Sundry Expenses	2,563	2,563	2,654
Bank Charges	219	219	104
Loss on sale of Tangible assets	1,471	1,471	-
Depreciation of Fixed Assets			
Furniture, Fixtures & Equipment	2,603	2,603	3,522
	<hr/>	<hr/>	<hr/>
	154,712	154,712	159,175
	<hr/>	<hr/>	<hr/>

**KING'S CHURCH HARROW**  
**(A COMPANY LIMITED BY GUARANTEE)**

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2023**  
**BUILDING FUNDS (RESTRICTED)**

	<b>Building Fund £</b>	<b>Total Building Funds 2023 £</b>	<b>2022 £</b>
<b>INCOMING RESOURCES</b>			
Tithes	1,075	1,075	1,200
Income Tax Recovered	269	269	300
Investment Income	24	24	1
<b>Total Incoming Resources</b>	<b>1,368</b>	<b>1,368</b>	<b>1,501</b>
<b>RESOURCES EXPENDED</b>			
Bank loan interest	6,743	6,743	5,735
Depreciation of Fixed Assets			
Freehold property	11,007	11,007	11,007
Furniture, Fixtures & Equipment	68	68	445
<b>Total Expended Resources</b>	<b>17,818</b>	<b>17,818</b>	<b>17,187</b>
	(16,450)	(16,450)	(15,686)
<b>NET INCOMING RESOURCES</b>			
Net Transfers Between Funds	16,770	16,770	16,770
Balance at 1 April 2022	318,364	318,364	317,280
<b>Balance at 31 March 2023</b>	<b>318,684</b>	<b>318,684</b>	<b>318,364</b>



**KING'S CHURCH HARROW**  
**(A COMPANY LIMITED BY GUARANTEE)**

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2023**  
**OTHER RESTRICTED FUNDS**

	Worship Director Fund £	Gift Mangement Fund £	Total Other Restricted Funds	
			2023 £	2022 £
<b>INCOMING RESOURCES</b>				
Offerings	-	-	-	240
Income Tax Recovered	-	-	-	50
Charities Aid Income	-	-	-	1,100
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Incoming Resources</b>	-	-	-	1,390
	<hr/>	<hr/>	<hr/>	<hr/>
<b>RESOURCES EXPENDED</b>				
Gifts Hardship & Other	-	-	-	1,900
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Expended Resources</b>	-	-	-	1,900
	<hr/>	<hr/>	<hr/>	<hr/>
<b>NET INCOMING RESOURCES</b>	-	-	-	(510)
Net Transfers Between Funds	-	-	-	-
Balance at 1 April 2022	-	77	77	587
	<hr/>	<hr/>	<hr/>	<hr/>
Balance at 31 March 2023	-	77	77	77
	<hr/>	<hr/>	<hr/>	<hr/>

**KING'S CHURCH HARROW**  
**(A COMPANY LIMITED BY GUARANTEE)**

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2023**  
**OTHER RESTRICTED FUNDS**

	<b>Caraid</b>		<b>Total Other</b>	
	<b>Bank Baby</b>	<b>Hardship</b>	<b>Restricted Funds</b>	
	<b>Fund</b>	<b>Fund</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>INCOMING RESOURCES</b>				
Tithes	930	-	930	1,050
Offerings	-	2,300	2,300	1,100
Income Tax Recovered	232	575	807	412
<b>Total Incoming Resources</b>	<b>1,162</b>	<b>2,875</b>	<b>4,037</b>	<b>2,562</b>
<b>RESOURCES EXPENDED</b>				
Printing and Stationery	-	-	-	77
Baby Bank Supplies	2,283	-	2,283	1,555
Repairs and maintenance	175	-	175	-
Depreciation of Fixed Assets				
Furniture, Fixtures & Equipment	39	-	39	39
<b>Total Expended Resources</b>	<b>2,497</b>	<b>-</b>	<b>2,497</b>	<b>1,671</b>
<b>NET INCOMING RESOURCES</b>	<b>(1,335)</b>	<b>2,875</b>	<b>1,540</b>	<b>891</b>
Net Transfers Between Funds	-	-	-	2,000
Balance at 1 April 2022	3,116	5,516	8,632	5,741
<b>Balance at 31 March 2023</b>	<b>1,781</b>	<b>8,391</b>	<b>10,172</b>	<b>8,632</b>