

Objectives and identification

The Church exists to fulfil the Great Commission of making disciples (Matthew 28:19–20). The heart of the Baptist Denomination is to embody this call, advancing the Christian faith in the communities that we are connected with. As we seek to share Jesus in different contexts we hope to work with schools, further education, help other charities in the United Kingdom and serve needy areas around the world.

We understand this mission through our statement: Walking with Jesus to transform lives. We envision this mission statement to look like: Ordinary people seeking to reveal the extraordinary love of God in our communities through authentic discipleship. We choose to hold ourselves to 6 key values of being a welcoming community, a worshipping community, a missional community, a prophetic community, a giving community, and a discipling community.

Our aim is to show the love of Jesus Christ in both word and action and to bring people into closer relationship with Him. This mission involves the whole Church reaching out to others' in the community through a range of activities attracting and enabling everyone to be introduced to Jesus.

The Church operates primarily, but not exclusively, in the Brandhall estate as well as its surrounding areas of Oldbury, Quinton and Dudley.

Activities for achieving objectives

Before the COVID pandemic our range of activities were many and varied to cater for the needs of our diverse membership and in serving our wider community that we reside within. Like most organisations and businesses the pandemic has severely affected what we've been able to offer to our members and the community beyond March 2020. This was still the case for most of 2021. It's fair to say that it has been a two year period like no other we have ever known as a church and charity.

We've sought to maintain the reality that while the building is closed the church is not. We've utilised technological platforms such as zoom and WhatsApp message groups to maintain the spiritual input and gatherings but many have struggled with this due to feeling isolated. For others 2021 has been a season of change which had meant that they have chosen to move to other churches or are not actively connecting with any faith community.

The isolation and closure of our building has really affected many as it is a resource for relational connection and a sense of belonging. We've seen those who struggle with technology, teenagers, and those with young children struggle the most to connect to the provision we have been able to do within governmental restrictions.

While in 2020 we weren't seeing a significant reduction in peoples giving to the church, in 2021 we began to see this financial impact and we envision this will be more clearly seen in 2022. This makes fund-raising a priority moving forwards.

When the building was allowed to be utilised safely for key workers and community support we sought to repurpose rooms and spaces to maximise the impact we could have upon our wider community.

We continued to serve hot meals to the vulnerable and isolating in partnership with Warley Baptist Church. This partnership still remains with us serving meals on a Wednesday and Warley serving meals on a Friday. This was made possible through outside funding and financial donations.

We've also been able to provide children's activities with drop off craft bags as well as other emergency support for those who are shielding such as dropping off groceries and medication.

King's Oak Uniform Bank (renamed from Brandhall Uniform Bank) continued to operate, socially distanced, throughout the year. To give time for the donations to be sanitised they took over usage of the 'Prayer room' which wasn't able to be used under covid restrictions. This growing ministry has seen us expand the number of schools we serve and we've seen a steady increase in demand for uniforms since its creation. In 2022 we will need to review how this vital provision can function due to storage and access issues. We will explore relocating this ministry into a new partnership facility within the local geography.

In partnership with Christians Against Poverty (CAP) we also lead the Oldbury CAP debt centre. Now in its sixth year this ministry expanded in August 2020 as we appointed a second debt coach to support our Debt Centre Manager after successful funding and fundraising initiatives were achieved. This means that our team are now able to take on four new clients per month. Once again the number of people we were able to safely support was limited in 2021 due to covid restrictions however, guided by CAP national staff, we were able to begin to see clients again after Easter. Since it's launch in 2015 we have seen 223 new clients with 45 going debt free!!

In 2020 our Sunday gatherings moved into zoom and this continued into 2021 where we followed governmental guidelines and restrictions to safely gather people in the building again at the permitted stages. Initially we opened the building for those who weren't able to access the zoom platform as a makeshift cinema screen so that they could join the rest of us who remained on zoom. After Easter we began to run our gatherings live from the building while many remained on zoom. Later in the year when more numbers were allowed in our building we slowly began to reintroduce children's groups and a reduction of social distancing. It has been noticeable that many have not made the return to regular participation on a Sunday and our average attendance has greatly reduced from pre-pandemic numbers of 2019.

Interestingly this has been mainly through the loss of young families and young people. This was unexpected as these generations are the most 'tech-savvy' and so we thought they would feel the most connected during these two years of reliance on technology to gather people.

During this season of restrictions the care of the elderly and medically vulnerable has been pressing. The pastoral team sought to share out the responsibility of care for the whole church and community through the pandemic. The 'Time Out' (elderly group) participants was very pressing in 2021 with many suffering the loss of mobility or a deterioration of confidence about leaving the house. Regular contact was made weekly by a team of volunteers until a Covid safe group could restart near the end of the year. Numbers have greatly dropped as well as volunteers able to facilitate this group. In 2022 we are needing to find new leaders to continue this group otherwise we will need to close this provision.

We also facilitate a wide variety of activities through our connected charity King's Community Church Project trading as 'Oak Tree Centre' (OTC). Most activities needed to stop for a season in 2020 and into 2021. Then, following governmental guidance, we were able to slowly open to reduced numbers and certain activities. 2022 will see the need to seek to repopulate the centre with community activities as new hirers and provision can be found or previous hirers return. With this in mind the OTC Trustees had to make the tough decision of closing the community cafe as it was unable to costs within this reduced footfall season.

Due to the symbiotic relationship between the two charities (KCC and OTC) or trustee teams have continued to meet once a year as well as having a joint Operational Team which reports to both sets of trustees. While the charities are separate they have complimentary aims and objectives and we continue to recognise the strength of community engagement in this joint operational approach.

Many of our activities see over 50% of their attendees being non Church members, thus providing a significant benefit to the public. Pre-pandemic we would see on average over 200 children and adults per week. However in 2021 this number was understandably greatly reduced.

The Minister of the church was due to have his three month sabbatical in 2020 but agreed to delay this. The trustees honoured this in 2021 and this was successfully taken August–October. The staff team and trustees all shared out responsibly for leading in his absence and did an amazing job. In fact, it's been a season of leadership growth as people stepped up to cover. Matt returned in November with the priorities of regathering people and refocusing the church to grow in its missional intentionality.

Being Made New



For we are God's masterpiece. He has created us anew in Christ Jesus, so we can do the good things he planned for us long ago.
Ephesians 2:10 (NLT)

Priority areas for development in 2021

2019 was the year to be BRAVER and build on 2018's legacy of TAKING GROUND. While this has been successful in part the proof is in what is outworked. As such 2020's focus was to GROW. Growth has occurred but not as we expected in due to facing the pandemic.

While it is hard to quantify how successful our focus on growth has been in 2020 we have many anecdotal stories of people who have significantly grown. Whether this was adjusting to live in a pandemic, self reflection regarding privilege and racial injustice, or stepping out of comfort zones to serve neighbours and the wider community through many and varied schemes.

What is evident is that in 2020 the profile of KCC as a welcoming caring community has grown through the things that we have been able to reprioritise such as our online presence, community leaflet drops, social distanced Nativity and Carol's weekend, shopping for the isolated, pastoral callers, weekly hot meals and care packages for youth and children.

On the back of 2020's call to GROW we sought to take 2021 as a year to reflect and explore how we are BEING MADE NEW.

We believed this reflective year was an opportunity to prioritise the following areas:

1. Missional development including Intentional Discipleship group expansion
2. Investing the Next Generation (children + young people)
3. Wellbeing
4. Prayer
5. Inclusion and exploring issues of privilege and unconscious bias

Achievements and performance

1. Missional development including Intentional Discipleship group expansion

The trustees and members reflectively agreed that if we wanted to truly see a missional development then we would need to see a more collective exploration of what this might mean of the whole trustee team and then the church members. As such the church agreed for the trustees to join a two year learning community, facilitated by Kairos Connexions and Fresh Streams. The format of this learning community involves a weekend of input and exploration every six months where tailored action points and goals are drawn up and actioned in the coming two year period as well as before the next gathering in six months.

The first weekend looked at how to develop a Missional Culture in our context. Our two years goals are to:

1. See the majority of the church feel missional confident
2. For the culture in the church to move from risk averse to risk taking adventurers
3. To empower all – Mission ALL – To become a community of disciples who are making disciples who make disciples.

Before April 2022 the trustees have set themselves the actionable targets to see the following items change:

1. Break the stronghold of 'leaders + flock' – completed November 2021
2. Missional culture review of our current provision – to be actioned March 2022
3. Lack of missional confidence...in our leaders – to be actioned February 2022
4. Sundays to become more missional – reviewed/actioned November 2021 – changes implemented January 2022

Intentional Discipleship group expansion

We believe ID groups are a key vehicle for how we will see people grow moving forwards as they are an intentional space with appropriate accountability structures to support this growth. However due to covid restrictions and changes in peoples circumstances these groups have not expanded. In fact they needed to stop while Matt went on sabbatical.

The plan is to restart until 2022.

2. Investing in the Next Generation (children + young people)

Our youth investment was made very difficult this year as the volunteer team no longer had capacity to invest in our young people alongside their full time jobs and their families. Therefore, the Children's, Youth and Families Lead refocused on connecting and offering support with the young people through drop-off activities, care gifts and supporting families as they supported their young people in home schooling and emerging anxiety issues.

Whilst Zoom sessions had gone down well with the young people during 2020, by 2021 there was almost a complete lack of interest. Families were anxious to prioritise their children's reintegration back at schools in the September with the mounting fatigue that many of them were experiencing. We therefore focused on drop-off activities, care gifts and family support similar to the young people.

Supporting youth and children's work still remains a key priority for 2021 and the biggest question is what do the children and young people want from us as a church as we enter this post-Covid reopening phase?' The pandemic had changed everyone not least the young people. Lockdown caused many of them to move farther from the church and question 'where is God?' Sadly after two years isolation many of them have chosen not to return.'

We are committed to prioritising and resourcing the Next Generation and recognise that in doing so we face a number of challenges. By far the biggest challenge will be sourcing committed and energetic volunteers with a heart to work with children and young people. For many of our families, church has become peripheral to the family routine and that space has been filled with other priorities and activities. We are going to need to work hard to compete with the business of family life and think of creative ways to grow contacts, build relationships and build pathways to faith.

3. Wellbeing

In 2022 we saw a significant decrease in peoples wellbeing and sought to prioritise this in 2021.

One of our strategic plans, launching a Renew Wellbeing midweek space, hasn't been implemented in 2021 but is in process to build on existing provision that was created as a stepping stone until we were ready. This was called 'Welcome Wednesdays' which is a safe place in our community cafe every Wednesday morning to come and meet others.

We have also sought to expand our pastoral team to oversee the pastoral care of all we have contact with.

4. Prayer

Prayer became a highlighted key vehicle for people to feel involved and able to help from the isolation of their homes. We have seen a continued participation in prayer through the use of a WhatsApp group setup for urgent prayer which now numbers 45 people. However this has not translated to greater participation in our weekly prayer meetings.

2021 has seen significant changes for our two key volunteers who lead on our prayer strategy. Pete suffered heart attacks and ongoing ill health which meant he was unable to be as active as he would have liked. Chris was also needing to isolate due to her medical vulnerability.

As we head into 2022 we are needing to explore how to restart our prayer ministries as Chris has now left the church and Pete will be leaving during the year. Matt the Minister will look to take a lead through a period of hand over from Pete.

5. Inclusion and exploring issues of privilege and unconscious bias

Between May and June we had an excellent season of talks in our Sunday gatherings, called 'Bring your voice' to reflect on privilege and unconscious bias. These talks were mainly from under represented people which included black people, the deaf community, young people, single people, widows and those whose partners aren't christians, as well as working dads. These were all helpful to highlight injustices and under-representation within our community.

The aim was to build on this across the year with a group of members looking at what changes we could make moving forwards. Unfortunately this didn't get actioned due to Matt's sabbatical and no one feeling able to take a lead in his place. While some time has passed we are seeing positive changes in these minority groups feeling valued and positive things are emerging as we head towards 2022.

A specific group to look at this will be a priority for 2022 so progress isn't lost.

Future plans – 2022

Each year we've visualised our focus with an image or a key word. 2022 is different as it's a year to continue what we've started.

Having said that as I write this report in March 2022 I'm aware that we have been using two key words regularly though this year and they are that 2022 is...



...the year of adventure and the year of pruning (so that we can grow).

So a year to review what needs chopping back, to be stopped/ended, SO THAT we can regather and be released together into adventure that lies ahead.

Therefore we perceive our priorities as follows:

- Reviewing the WHY and HOW to inform the WHAT – what are our aims and objectives? – finding fresh ways to communicate our purpose (WHY) and ethos (HOW) so we are clear what it is we should be doing and not doing.
- Right... people, places, reasons, seasons – reinvigorating our governance and leadership teams and functions. Clarifying the roles played by people – trustees, staff and volunteers working and communicating effectively, in unity, for the sake of the whole mission and not just in isolated focuses.
- Room for all – Inclusion – listening, learning and adapting to make room for greater diversity and involvement.
- Playing our part – Celebrating and shouting about what we do well and learning to accept our boundaries. Working in partnership with others – signposting and complimenting the wider mission collaboratively.

KING'S COMMUNITY CHURCH

Registered Charity: 1106262

STATEMENT OF ACCOUNT

AND

INDEPENDENT EXAMINATION REPORT

12 MONTHS ENDED 31ST DECEMBER 2021

**Luke Silver
Accountancy & Taxation Services
12 Oliver Street
Pontypridd
Mid Glamorgan
CF37 2RD**

Tel: 01905 758736 Mobile: 07710 456376

E-mail: luke-silver@puresilver.org.uk

Independent Examiner's Report on the Accounts

Accruals Accounts

Report to the trustees/members of King's Community Church

Registered Charity Number 1106262

On the accounts for the 12 Months ended 31st December 2021

Set out on the following pages

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's 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.

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 the General Directions given by the Charity Commissioners. 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 130 of the 2011 Act; and
 - To prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act
- Have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed *L A Silver*

Date: 9 March 2022

Luke Silver HNC Business & Finance
Accountancy Practitioner

Accountancy & Taxation Services
12 Oliver Street, Pontypridd, Mid Glamorgan. CF37 2RD

Independent Examiners Report to the Trustees

Introduction

Thank you for submitting the accounts for independent examination. They have been well maintained and the treasurer and others responsible are to be commended for their hard work. Therefore I will keep my comments to a minimum.

Charity Law and Financial Regulations

The independent examination has been carried out in accordance with the Charities (Accounts and Reports) Regulations 1995 (Statutory Instruments No 2724) and the Accounting by Charities Statement of Recommended Practice (SORP).

Signing of Accounts

I shall be obliged if you will please forward a copy of the signature page for my records after the accounts have been signed by a representative appointed by the Trustees.

Conclusion

There are no other matters I feel need to be brought to your attention.

Please do not hesitate to contact me for further clarification or for further assistance.

Luke Silver

Date: 9 March 2022

KING'S COMMUNITY CHURCH

Report of the Trustees 12 Months Ended 31st December 2021

The trustees during the year were as follows:

P Green

J Nott

M Nott

K Tranter

T Bright

J Mistry

H Johnson

Statement

We certify that the books, vouchers and information produced to enable the independent examination of our accounts to be conducted contain a full and correct record of our financial transactions and activities to the best of our knowledge and belief.

SIGNED ON BEHALF OF THE TRUSTEES

Please print name: _____ Date _____

King's Community Church

**Statement of Financial Activities
for the year ended 31st December 2021**

	Notes	Unrestricted Funds 2021 £	Designated Funds 2021 £	Restricted Funds 2021 £	Total 31.12.21 £	Total 31.12.20 £
<u>Incoming Resources</u>						
Incoming Resources from Generated Funds						
Voluntary Income		117,310	0	0	117,310	110,357
Incoming Resources from Charitable Activities						
Activities in Advancement of the Christian Faith		36,594	0	0	36,594	44,363
Investment Income		0	0	0	0	0
Other Incoming Resources		0	0	0	0	0
Total Incoming Resources		153,904	0	0	153,904	154,720
<u>Resources Expended</u>						
Charitable Activities						
Activities in Advancement of the Christian Faith		148,846	0	0	148,846	146,328
Governance Costs		1,050	0	0	1,050	1,050
Total Resources Expended		149,896	0	0	149,896	147,378
Net Incoming / (Outgoing) Resources before Transfers		4,008	0	0	4,008	7,342
Fund Balances b/fwd at 01.01.21		31,841	0	3,403	35,244	27,902
Transfers		0	0	0	0	0
Gains and Losses Building Valuation		0	0	0	0	0
Fund Balances c/fwd at 31.12.21		35,849	0	3,403	39,252	35,244

King's Community Church

<u>Balance Sheet</u>	Notes	Unrestricted Funds	2021 Restricted Funds		2020
		£	£	£	£
Fixed Assets					
Tangible Assets		134	0	134	274
		134	0	134	274
Current Assets					
Debtors		0	0	0	0
Cash at Bank & In Hand		39,118	0	39,118	37,453
		39,118	0	39,118	37,453
Creditors: amounts falling due within one year		0	0	0	(2,401)
Net Current Assets		39,118	0	39,118	35,052
Total Assets less current liabilities		39,252	0	39,252	35,326
Net Assets		39,252	0	39,252	35,326
Capital and Reserves					
Funds:					
General Fund				35,849	31,841
Restricted Funds	5			3,403	3,403
				39,252	35,244

The financial statements were approved by the Board of Trustees on TBA 2022 and were signed on its behalf by:

J Nott - Trustee

King's Community Church
Notes to the Accounts
for the year ended 31st December 2021

1.Accounting Policies

Accounting Convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming Resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of the services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Grants, including grants for purchases of fixed assets, are recognised in full in the statement of financial activities in the year that they are receivable.

Income from investments is included in the year in which it is receivable.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

Tangible fixed assets

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

Fixtures & Fittings	30% on reducing balance
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Taxation

The charity is exempt from tax on its charitable activities

Fund accounting

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

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

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

Pensions costs and other post-retirement benefits

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

2. Trustees Remuneration and Benefits

	2021 £	2020 £
Trustees' Salaries	<u>48,445</u>	<u>50,734</u>

3. Staff Costs

	2021 £	2020 £
Wages and Salaries	69,665	65,275
Pension Contributions	11,371	9,912
	<u>81,036</u>	<u>75,187</u>

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

Employees	<u>4</u>	<u>4</u>
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4. Tangible Fixed Assets

	Fixtures & Fittings £
Cost	
at 1 January 2021 and 31 December 2021	<u>12,737</u>
Depreciation	
At 1 January 2020	12,545
Charge for year	58
At 31 December 2020	<u>12,603</u>
Net Book Value	
At 31 December 2021	134
At 31 December 2020	192

5. Debtors: Amounts Falling Due Within One Year

	2021 £	2020 £
Other Debtors	<u>0</u>	<u>0</u>

6. Creditors: Amounts Falling Due Within One Year

	2021 £	2020 £
Taxation and National Insurance		880
Other Creditors	<u>0</u>	<u>0</u>
	0	880

7. Movement in funds

	Balance 01-Jan-21 £	Net Movement in Funds £	Transfer Between Funds £	Balance 31-Dec-21 £
Unrestricted Funds				
Activities in advancement of the christian faith	19,652	4,008	0	23,660
Restricted Funds				
Care fund	2,281	0	0	2,281
Thailand funds	550	0	0	550
Associate Ministry	1,154	0	0	1,154
Other special giving	5,240	0	0	5,240
Ministry Fund	6,564	0	0	6,564
	15,789	0	0	15,789
Total Funds	35,441	4,008	0	39,449

8. Ultimate Controlling Party

There is no ultimate controlling party.

King's Community Church

Detailed Statement of Financial Activities for the year ended 31st December 2021

	2021 £	2020 £
Incoming Resources		
Voluntary income		
Sunday Offerings	539	2,414
Standing Order Offerings	71,522	78,742
Gift Aid	16,273	17,122
Gifts	24,841	8,329
Ministry Fund	4,135	3,750
	<u>117,310</u>	<u>110,357</u>
Incoming Resources from Charitable Activities		
Other Income from Charitable Activities	<u>36,594</u>	<u>44,363</u>
Total Incoming Resources	153,904	154,720
Resources Expended		
Charitable Activities		
Ministry Expenses	2,086	2,714
Youth Ministry	0	2,749
Other Activities Expenditure	655	3,593
CAP Expenses	<u>11,785</u>	<u>7,095</u>
	14,526	16,151
Governance Costs		
Independent Examiner's Fees	1,050	1,050
Support Costs		
Management		
Trustees' Salaries	48,445	50,734
Staff Costs	21,220	14,541
National Insurance Costs	12,308	12,356
Pension Costs	11,371	9,912
Insurance	4,427	4,179
Light & Heat	10,917	11,584
Communication and Information Technology	1,867	1,869
Other Establishment Costs	3,101	2,775
Repairs & Maintenance	1,402	1,488
Bank Charges	134	163
Gifts & Subscriptions	0	0
Cole Trust	3,969	7,595
Special / Other	15,101	12,899
Depreciation & Impairment	<u>58</u>	<u>82</u>
	134,320	130,177
Total Resources Expended	149,896	147,378
Net income / (expenditure)	4,008	7,342

KING'S COMMUNITY CHURCH

Registered Charity: 1106262

**STATEMENT OF ACCOUNT
AND
INDEPENDENT EXAMINATION REPORT
12 MONTHS ENDED 31ST DECEMBER 2021**

**Luke Silver
Accountancy & Taxation Services
12 Oliver Street
Pontypridd
Mid Glamorgan
CF37 2RD**

Tel: 01905 758736 Mobile: 07710 456376

E-mail: luke-silver@puresilver.org.uk

Independent Examiner's Report on the Accounts

Accruals Accounts

Report to the trustees/members of King's Community Church

Registered Charity Number 1106262

On the accounts for the 12 Months ended 31st December 2021

Set out on the following pages

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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 the General Directions given by the Charity Commissioners. 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.

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Signed *L A Silver*

Date: 9 March 2022

Luke Silver HNC Business & Finance
Accountancy Practitioner

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Signing of Accounts

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Conclusion

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Please do not hesitate to contact me for further clarification or for further assistance.

Luke Silver

Date: 9 March 2022

KING'S COMMUNITY CHURCH

Report of the Trustees 12 Months Ended 31st December 2021

The trustees during the year were as follows:

P Green

J Nott

M Nott

K Tranter

T Bright

J Mistry

H Johnson

Statement

We certify that the books, vouchers and information produced to enable the independent examination of our accounts to be conducted contain a full and correct record of our financial transactions and activities to the best of our knowledge and belief.

SIGNED ON BEHALF OF THE TRUSTEES



Please print name: JONATHAN NOTT Date 22/6/22

King's Community Church

Statement of Financial Activities
for the year ended 31st December 2021

Notes	Unrestricted Funds 2021 £	Designated Funds 2021 £	Restricted Funds 2021 £	Total 31.12.21 £	Total 31.12.20 £
<u>Incoming Resources</u>					
Incoming Resources from Generated Funds					
Voluntary Income	117,310	0	0	117,310	110,357
Incoming Resources from Charitable Activities					
Activities in Advancement of the Christian Faith	36,594	0	0	36,594	44,363
Investment Income	0	0	0	0	0
Other Incoming Resources	0	0	0	0	0
Total Incoming Resources	153,904	0	0	153,904	154,720
<u>Resources Expended</u>					
Charitable Activities					
Activities in Advancement of the Christian Faith	148,846	0	0	148,846	146,328
Governance Costs	1,050	0	0	1,050	1,050
Total Resources Expended	149,896	0	0	149,896	147,378
Net Incoming / (Outgoing) Resources before Transfers	4,008	0	0	4,008	7,342
Fund Balances b/fwd at 01.01.21	31,841	0	3,403	35,244	27,902
Transfers	0	0	0	0	0
Gains and Losses Building Valuation	0	0	0	0	0
Fund Balances c/fwd at 31.12.21	35,849	0	3,403	39,252	35,244

King's Community Church

Balance Sheet

	Notes	Unrestricted Funds £	2021 Restricted Funds £	£	2020 £
Fixed Assets					
Tangible Assets		134	0	134	274
		<u>134</u>	<u>0</u>	<u>134</u>	<u>274</u>
Current Assets					
Debtors		0	0	0	0
Cash at Bank & In Hand		39,118	0	39,118	37,453
		<u>39,118</u>	<u>0</u>	<u>39,118</u>	<u>37,453</u>
Creditors: amounts falling due within one year		0	0	0	(2,401)
Net Current Assets		<u>39,118</u>	<u>0</u>	<u>39,118</u>	<u>35,052</u>
Total Assets less current liabilities		<u>39,252</u>	<u>0</u>	<u>39,252</u>	<u>35,326</u>
Net Assets		<u>39,252</u>	<u>0</u>	<u>39,252</u>	<u>35,326</u>
Capital and Reserves					
Funds:					
General Fund				35,849	31,841
Restricted Funds	5			3,403	3,403
				<u>39,252</u>	<u>35,244</u>

The financial statements were approved by the Board of Trustees on TBA 2022 and were signed on its behalf by:

J Nott - Trustee

King's Community Church
Notes to the Accounts
for the year ended 31st December 2021

1.Accounting Policies

Accounting Convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming Resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of the services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Grants, including grants for purchases of fixed assets, are recognised in full in the statement of financial activities in the year that they are receivable.

Income from investments is included in the year in which it is receivable.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

Tangible fixed assets

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

Fixtures & Fittings	30% on reducing balance
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Taxation

The charity is exempt from tax on its charitable activities

Fund accounting

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

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

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

Pensions costs and other post-retirement benefits

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

2. Trustees Remuneration and Benefits

	2021 £	2020 £
Trustees' Salaries	<u>48,445</u>	<u>50,734</u>

3. Staff Costs

	2021 £	2020 £
Wages and Salaries	69,665	65,275
Pension Contributions	11,371	9,912
	<u>81,036</u>	<u>75,187</u>

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

Employees	<u>4</u>	<u>4</u>
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4. Tangible Fixed Assets

	Fixtures & Fittings £
Cost	
at 1 January 2021 and 31 December 2021	<u>12,737</u>
Depreciation	
At 1 January 2020	12,545
Charge for year	58
At 31 December 2020	<u>12,603</u>
Net Book Value	
At 31 December 2021	134
At 31 December 2020	192

5. Debtors: Amounts Falling Due Within One Year

	2021 £	2020 £
Other Debtors	<u>0</u>	<u>0</u>

6. Creditors: Amounts Falling Due Within One Year

	2021 £	2020 £
Taxation and National Insurance		880
Other Creditors	<u>0</u>	<u>0</u>
	0	880

7. Movement in funds

	Balance 01-Jan-21 £	Net Movement in Funds £	Transfer Between Funds £	Balance 31-Dec-21 £
Unrestricted Funds				
Activities in advancement of the christian faith	19,652	4,008	0	23,660
Restricted Funds				
Care fund	2,281	0	0	2,281
Thailand funds	550	0	0	550
Associate Ministry	1,154	0	0	1,154
Other special giving	5,240	0	0	5,240
Ministry Fund	6,564	0	0	6,564
	15,789	0	0	15,789
Total Funds	35,441	4,008	0	39,449

8. Ultimate Controlling Party

There is no ultimate controlling party.

King's Community Church
Detailed Statement of Financial Activities
for the year ended 31st December 2021

	2021 £	2020 £
Incoming Resources		
Voluntary income		
Sunday Offerings	539	2,414
Standing Order Offerings	71,522	78,742
Gift Aid	16,273	17,122
Gifts	24,841	8,329
Ministry Fund	<u>4,135</u>	<u>3,750</u>
	117,310	110,357
Incoming Resources from Charitable Activities		
Other Income from Charitable Activities	<u>36,594</u>	<u>44,363</u>
Total Incoming Resources	153,904	154,720
Resources Expended		
Charitable Activities		
Ministry Expenses	2,086	2,714
Youth Ministry	0	2,749
Other Activities Expenditure	655	3,593
CAP Expenses	<u>11,785</u>	<u>7,095</u>
	14,526	16,151
Governance Costs		
Independent Examiner's Fees	1,050	1,050
Support Costs		
Management		
Trustees' Salaries	48,445	50,734
Staff Costs	21,220	14,541
National Insurance Costs	12,308	12,356
Pension Costs	11,371	9,912
Insurance	4,427	4,179
Light & Heat	10,917	11,584
Communication and Information Technology	1,867	1,869
Other Establishment Costs	3,101	2,775
Repairs & Maintenance	1,402	1,488
Bank Charges	134	163
Gifts & Subscriptions	0	0
Cole Trust	3,969	7,595
Special / Other	15,101	12,899
Depreciation & Impairment	<u>58</u>	<u>82</u>
	134,320	130,177
Total Resources Expended	<u>149,896</u>	<u>147,378</u>
Net income / (expenditure)	<u>4,008</u>	<u>7,342</u>