

**King's Church Darlington**  
**(A company limited by guarantee)**

**Report and Financial Statements**  
**For the Year ended 31 December 2021**

**Company Registration Number: 5670530**  
**Charity Number: 1113455**

# **King's Church Darlington**

## **Financial Statements for the Year ended 31 December 2021**

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## **King's Church Darlington**

### **Reference and Administrative Information**

<b>Charity name:</b>	King's Church Darlington
<b>Company registration number:</b>	5670530
<b>Charity registration number:</b>	1113455
<b>Registered Office and operational address:</b>	The King's Centre Prospect Place Whessoe Road Darlington Co Durham DL3 0QT

### **Directors and Trustees of the Charity**

Mr PJ Hillsdon (resigned 30 <sup>th</sup> September 2021)	
Mr M Coltman (appointed 22 <sup>nd</sup> March 2021)	
Mr RP Davison	Chair
Mr GJ Kennedy	
Mr MA Sowerby	
Mr ST Ward	
Mrs A Cooley (appointed 5 <sup>th</sup> September 2022)	
Mrs J Salt (appointed 5 <sup>th</sup> September 2022)	

### **Leadership Team**

Mr PJ Hillsdon	Lead Elder (resigned 30 <sup>th</sup> September 2021)
Mr M Coltman	Lead Elder (appointed 30 <sup>th</sup> September 2021)
Mrs J Coltman	(appointed 30 <sup>th</sup> September 2021)
Mr RP Davison	Elder
Mrs M Davison	
Mrs S Hillsdon	(resigned 30 <sup>th</sup> September 2021)
Mr GJ Kennedy	Elder
Mrs EA Kennedy	
Mr ST Ward	Elder (resigned 15 <sup>th</sup> May 2022)
Mrs CB Ward	(resigned 15 <sup>th</sup> May 2022)

### **Company Secretary**

Mr MA Sowerby

### **Independent Examiner**

Azets Audit Services, Wynyard  
Park House, Wynyard Avenue,  
Wynyard, TS22 5TB

### **Bankers**

Unity Trust Bank, Nine Brindley  
Place, Birmingham B1 2HB

### **Solicitors**

Close Thornton, 2 Duke Street,  
Darlington. DL3 7AB

## **King's Church Darlington**

### **Directors' Report for the Year ended 31 December 2021**

The Directors of the charitable company are its Trustees for the purpose of charity law, and throughout the report are collectively referred to as the Trustees.

The Trustees present their report, together with the independently examined financial statements for the year ended 31 December 2021.

The Trustees confirm that the report and financial statements of the charity have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "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 2019)".

### **Structure, Governance and Management**

#### Governing Document

King's Church Darlington is a company limited by guarantee and registered with the Charity Commission (No.1113455). The company was incorporated on 10 January 2006 and its governing document is the Memorandum and Articles of Association dated 24 November 2005.

#### Recruitment and Appointment of Board of Trustees

The Church Elders, who are responsible for the day to day running of the Church, appoint the Trustees. The Board of Trustees serving during 2021 were:

**Mr M Coltman** - Michael has been involved in church leadership for over 15 years, as a youth leader and, for the last 6 years, on the Eldership of a church. Michael was previously leading a church in Ontario Canada before taking the lead elder role at King's Church 2021. Prior to church employment Michael was working in Quality Assurance for EE. He is also a qualified counsellor.

**Mr PJ Hillsdon** – Phil started in the building industry as a carpenter and joiner where he ran his own construction business with his brother employing 40 people. Already involved in church leadership he attended Bible College in 1996 and moved to Teesside in 1999 to lead the Oakwood Centre. Phil started employment as Main Leader with King's Church in September 2008. He retired from this role on 30 September 2021.

**Mr RP Davison** – Paul was the Deputy Director for Health Protection North East for Public Health England until his retirement in October 2019. He now has a national role working on environmental public health, sustainability and climate change. He became an elder in June 2009 and his responsibilities at King's Church include leading a worship band and preaching/teaching. Paul is Chair of Trustees.

**Mr GJ Kennedy** – Graham has been attending Kings Church since 1998, and has been involved in youth work, alpha courses and is part of the worship team. He was made an Elder in 2019. Graham was employed as a lecturer at Bishop Auckland College, where he had worked for over 20 years teaching hospitality and catering. From 1 June 2021 Graham was employed as a full-time elder.

**Mr MA Sowerby** – Mark has been a member of the Church, and its former Charity since 1993 and has held positions as the Church Accountant and more recently Trustee during that period. He is a Chartered Accountant and works as Group Finance Director in an international Construction Consultancy.



**King's Church Darlington**  
**Directors' Report for the Year ended 31 December 2021**

**Structure, Governance and Management (continued)**

**Mr ST Ward** – Steve has been a member of the church since its formation and has served in a number of roles including preaching, small group leadership and as head of music. He became an elder of the church in October 2019. He is an experienced IT manager and Business Consultant. Recently retired from full-time employment, he continues to provide business advice and mentoring in a consulting capacity.

Trustee Induction and Training

Most Trustees have previously served in positions of responsibility within churches and Charities. All are familiar with the working of King's Church Darlington, being Church members and holding various positions of responsibility. All Trustees have received a copy of the Memorandum and Articles and are familiar with their contents. M. Sowerby has served as a Director of companies in his professional life and is familiar with the workings of companies and reporting requirements. Trustees make use of Charity commission website to maintain their knowledge of current developments.

Risk Management

The company inherited a valid Risk Assessment from the former Charity. Following the relocation of the Church into the King's Centre in June 2006 a review of risks associated with the property was performed and the Risk Register updated. We were fortunate to be assisted by a Church member whose professional life is very much concerned with carrying out risk assessments for large organisations. A formal review of the risk register is performed on an annual basis.

The Church is advised by a local Insurance Broker who specialises in church matters and who has been able to visit and discuss our changing needs. This has proved invaluable and has enhanced our risk management process.

Organisational Structure

The Trustees hold quarterly Board meetings. Outside of the Board Meetings a number of sub-committees exist to ensure the smooth running of the Church. These committees are chaired by members of the Board and include other members of the Church where appropriate skills are available. The key committees are:

**Remuneration Committee** – To review all aspects of employee terms and conditions and make recommendations to the Board for approval. Paid members of the Board are not permitted to vote on issues relating to their own remuneration. It is chaired by RP Davison and members during 2021 include M. Sowerby and S. Ward. The Trustees receive no benefits from the Church in their capacity as Trustees and give their time voluntarily. Details of Trustee remuneration and expenses in relation to services as Elders is disclosed in note 9 to the financial statements.

**Finance Committee** - The finance committee meets, as required, in the two months between board meetings. The group comprises P Hillsdon, M. Coltman, M Sowerby and RP Davison, and monitors the day to day finances of the Church, dealing with financial matters arising between Board Meetings.

**King's Church Darlington**  
**Directors' Report for the Year ended 31 December 2021**

Related Parties

The Church is a member of the Evangelical Alliance and is affiliated to a worldwide network of churches known as Newfrontiers.

**Objectives and Activities**

The charity exists to advance the Christian faith and also bring relief to persons in conditions of need, hardship or distress, or who are aged or sick. Further objectives are the advancement of education on the basis of Christian principles, and to provide or assist in the provision of facilities in the interests of social welfare.

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives they have set.

The strategies employed to further our charitable purposes for the public benefit are:

- Sunday worship and other meetings which are held at the King's Centre, Darlington. The building is a former Naafi and carpet warehouse in the Whessoe Road area of Darlington and provides an active and distinctive base within a community in need of social regeneration.
- A network of midweek groups (LIFE Groups), which meet on a weekly basis in various homes. They provide a supportive environment in which members can develop and provide a platform for outreach into the wider community.
- Running courses and carrying out weekly and monthly activities for adults and youth.
- Supporting the work of New Hope Uganda, a charity working within education, medicine and special needs in Uganda.
- The Church operates a Furniture recycling scheme, which receives and collects donated furniture, renovates and stores as required, and delivers to those who purchase.
- The Food bank now supports four other venues as well as the King's Centre base where food is stored and distributed to over 180 people per week over a four-day weekly period.
- King's Sports hosts weekly Pilates classes, using our main hall.
- Regular support and fundraising events for Hope for Justice, a charity with the aim to eradicate human trafficking and slavery.

**Achievements and Performance**

Covid-19 restrictions in 2021, and subsequent lockdowns, impacted the various social action works we usually undertake.

Our Café remained closed in the first few months of the year, but we operated a meals-on-wheels delivery service, to help those who struggled with preparation and cooking of food. Our average output of meals was approximately 15-20 meals a day.

The Furniture Scheme was completely closed for a significant period of the year.

Many of our staff were furloughed under the UK Government Job Retentions Scheme and a skeleton staff produced various videos, worship music and short talks to encourage those who logged onto our website.

**King's Church Darlington**  
**Directors' Report for the Year ended 31 December 2021**

**Achievements and Performance (continued)**

2021 brought a change in our leadership with the retirement of Philip Hillsdon and with Michael Coltman taking the role of Lead Elder in the Summer of 2021. King's Church would like to thank Phil for his dedication and service to the church over many years.

The church has had to navigate the return to meetings as church, and mid-week groups whilst maintaining the COVID rules and guidelines.

King's foodbank remained open throughout 2021, maintaining the vital service to clients throughout government lockdowns. King's Cafe and Furniture also returned to normal opening times as the year progressed and restrictions from the government eased.

King's Church hired a new youth and children's worker in 2021 with the vision to provide more services for this demographic within our church and for the local community.

**Financial Review**

The results show a net expenditure of £140k compared to £48k in 2020. This was set against the backdrop of the Covid pandemic. Net expenditure on unrestricted funds of £119k was adverse to that reported in 2020 of £109k, but with the level of government support reduced. The result is after bearing depreciation of £104k such that Unrestricted Earnings before Interest, Tax and Depreciation are negative £15k.

Unrestricted income increased by £60k to £436k with donations up by £50k and trading activities by £10k. Both figures reflect the increased activities in the Church as COVID restriction measures started to ease. We remain grateful to Church members who continue to donate through a difficult period.

Unrestricted costs were also up by £71k at £555k. Part of this related to a reduction of £33k in the level of grant received through the government's job retention scheme, but essentially the cost rise was due to the general increase in meetings and activities from 2020. We continued to adopt a very prudent approach to discretionary expenditure.

Restricted income was £89k below the 2020 levels at £88k. £33k of this related to Government Coronavirus Job Retention Scheme Grant and £24k to other Foodbank donations. The balance related to lower levels of other grants received. Restricted expenditure was down by £6k at £109k. A significant amount of this expenditure was incurred on Foodbank costs.

Closing unrestricted funds were £224k, however this figure includes fixed assets of £426k of which £405k relates to the King's Centre and the related building improvements. The Church has a finance lease liability of £322k, essentially secured against the building. Net current assets, therefore, represent a fairer picture of the day to day health of the Church finances and availability of funds. Unrestricted net current assets are £92k which are down from £159k in 2020.

Closing restricted funds, all held in cash, were £59k of which £31k relates to grant funding carried forward and £46k to Foodbank donations.

**King's Church Darlington**  
**Directors' Report for the Year ended 31 December 2021**

**Financial Review (cont.)**

Key Activities

Outside of normal meetings and activities the Church is investing in four initiatives: the Furniture Scheme, the Café, King's Sports and the Foodbank. The table below summarises the running costs of these activities and how these costs have been funded:

	<b>Furniture Scheme £'000</b>	<b>Café £'000</b>	<b>King's Sports £'000</b>	<b>Foodbank £'000</b>
<b>Costs:</b>				
Salary Costs	49	33	-	70
Other Direct Costs	75	7	-	28
Allocated Overheads	36	24	9	12
	<b>160</b>	<b>64</b>	<b>9</b>	<b>110</b>
<b>Funded by:</b>				
Voluntary Gifts	-	-	-	58
Benefits in Kind	64	-	-	-
Grant income	8	6	-	15
Trading Income	66	29	2	-
Church Funds	22	29	7	37
	<b>160</b>	<b>64</b>	<b>9</b>	<b>110</b>

Allocated overheads represent a share of accommodation costs, based upon space usage and other overhead as relevant. Voluntary gifts are amounts received for the specific activity. Church Funds represents the shortfall in funding from sources of income specific to the activity and is therefore the amount required to be funded from unrestricted Church funds.

Outlook

Despite the uncertainty that remains around COVID, the outlook for 2022 remains reasonably positive with income levels relatively robust and expenditure under control. We remain vigilant to changes in income and cost levels and recognise that 2023 is likely to bring with it recessionary challenges and increases in energy costs.

Principal Funding Sources

The main source of income to the Church is through gifts and donations received from Church members. We are also able to sublet some offices at the Church premises. Incidental income is received through reimbursement for some specific, and more costly Church events. Major capital projects are usually funded from gift days and grants.

Investment Policy

The Church aims to hold minimal levels of cash reserves and thus surplus funds are retained in higher interest deposit accounts.

**King's Church Darlington**  
**Directors' Report for the Year ended 31 December 2021**

**Financial Review (cont.)**

Reserves Policy

The Church Trustees have established a policy of ensuring that the Charity retains a minimum level of cash equivalent to between 2 and 3 months normal expenditure. At 31 December 2021 this target was estimated at between £48k and £72k. Closing unrestricted cash funds at December 2021 were £128k, of which £52k related to a legacy received in 2018. The Trustees are keen to ensure that this legacy is used for the future development of the Church through the training and development of new leaders and leveraging the capacity of the King's Centre facilities in the advancement of the Churches key objectives.

**Plans for Future Periods**

Whilst the government lockdown measures introduced in early 2021 caused the temporary closure of the King's Centre, many of our activities have gradually started back up through 2021, with new safety measures in place. Through use of government grants and the continued financial support of Church members, the Church has been able to navigate the financial challenges of COVID-19 pandemic.

The ongoing situation is not without its challenges and our foodbank cliental has increased by some 40% since the start of the pandemic. Fortunately, our ability to make full use of the King's Centre has now returned to normal and we are pleased to be able to welcome the charity Safe Families UK to also make use of the building.

God has continued to be faithful and we are excited as a church for all that is to come in 2022 and beyond.

Finally, our focus on the year ahead is to 'Transform Lives and Change Communities' by:

- Continuing to see growth and sustainability in all of the projects mentioned above.
- Use of our facilities to provide a greater diversity with events catering for all ages.
- Raising the finance to accomplish this with the desire of gifting money to worthwhile causes in both the U.K. and Overseas.
- Providing rented office space to the charity Safe Families UK.
- Enhancing our work with the Youth of the Church and the wider Darlington community, through employment of a full time Youth Worker.

**King's Church Darlington**  
**Directors' Report for the Year ended 31 December 2021**

**Trustees' responsibilities statement**

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

Company and charity 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 that period. In preparing these financial statements, the trustees are required to:

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

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.

**Statement of disclosure to Independent Examiner**

In so far as the trustees are aware:

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

In preparing this report, the trustees have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

This report was approved by the trustees on 28 September 2022 and is signed on their behalf by:

  
**Mr RP Davison**  
Chair of Trustees

**King's Church Darlington**  
**Independent Examiner's report to the trustees of King's Church Darlington**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 December 2021 which are set out on pages 11 to 27.

**Responsibilities and basis of report**

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of *ICAEW* which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

*Azets Audit Services*

Azets Audit Services  
Wynyard Park House  
Wynyard Avenue  
Wynyard  
TS22 5TB

Date: *28/9/2022*



**King's Church Darlington**  
**Statement of Financial Activities (including Income & Expenditure Account) for the**  
**Year ended 31 December 2021**

		Year ended 31 December 2021			Year ended 31 December 2020
	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds £	£
<b>Income and endowments from:</b>					
Donation and legacies	2	329,620	87,664	417,284	457,079
Rental income	3	8,000	-	8,000	6,500
Investment income	4	-	-	-	430
<b>Charitable activities</b>					
Church events	5	98,108	-	98,108	87,788
<b>Total income and endowments</b>		<b>435,728</b>	<b>87,664</b>	<b>523,392</b>	<b>551,797</b>
<b>Expenditure on:</b>					
Raising funds	6	3,378	-	3,378	3,111
Costs of generating rental income	6	7,144	-	7,144	6,047
Charitable activities	6	538,447	108,503	646,950	585,338
Governance costs	6	5,538	-	5,538	5,056
<b>Total expenditure</b>		<b>554,507</b>	<b>108,503</b>	<b>663,010</b>	<b>599,552</b>
<b>Net income/(expenditure)</b>	7	<b>(118,779)</b>	<b>(20,839)</b>	<b>(139,618)</b>	<b>(47,755)</b>
Transfer between funds		-	-	-	-
<b>Net movement in funds</b>		<b>(118,779)</b>	<b>(20,839)</b>	<b>(139,618)</b>	<b>(47,755)</b>
<b>Reconciliation of funds</b>					
Funds brought forward		342,715	80,084	422,799	470,554
<b>Total funds carried forward</b>		<b>223,936</b>	<b>59,245</b>	<b>283,181</b>	<b>422,799</b>

The notes on pages 14 to 27 form part of the financial statements.

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.



**King's Church Darlington**  
**Balance Sheet as at 31 December 2021**

	Notes	31 December 2021 £	31 December 2020 £
<b>Tangible Fixed Assets</b>	12	426,293	505,778
<b>Current Assets</b>			
Debtors	13	12,894	16,131
Cash at bank and in hand		187,632	270,153
		200,526	286,284
Creditors: amounts falling due within one year	14	(48,599)	(47,157)
<b>Net Current Assets</b>		151,927	239,127
<b>Total Assets less Current liabilities</b>		578,220	744,905
Creditors: amounts falling due after one year	15	(295,039)	(322,106)
<b>Net Assets</b>		283,181	422,799
<b>Charity Funds</b>			
Unrestricted funds	17	223,936	342,715
Restricted funds	17	59,245	80,084
<b>Total Funds</b>		283,181	422,799

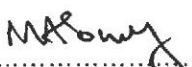
The notes on pages 14 to 27 form part of the financial statements.

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2021. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the Board of Trustees on 28 September 2022 and signed on their behalf by:

  
.....  
**Mr MA Sowerby**  
Trustee

**Company Registration number:** 5670530

**Charity registration number:** 1113455

**King's Church Darlington**  
**Cash Flow Statement for the Year ended 31 December 2021**

		Year ended 31 December 2021			Year ended 31 December 2020
	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds £	£
<b>Net cash provided by/(used in) operating activities:</b>	20	7,912	(20,839)	(12,927)	77,166
<b>Cash flows from other sources:</b>					
Proceeds from sale of fixed assets		-	-	-	-
<b>Application of cash:</b>					
Purchase of fixed assets		(25,094)	-	(25,094)	(5,698)
Payment of interest on borrowing		(19,317)	-	(19,317)	(21,202)
Repayment of borrowing		(25,183)	-	(25,183)	(23,298)
<b>Net decrease in cash:</b>		(61,682)	(20,839)	(82,521)	26,948
Cash at the beginning of the year		190,068	80,085	270,153	243,185
<b>Cash at the end of the year</b>		<b>128,386</b>	<b>59,246</b>	<b>187,632</b>	<b>270,153</b>

The notes on pages 14 to 27 form part of the financial statements.

**King's Church Darlington**  
**Notes forming part of the Financial Statements for the Year ended 31 December 2021**

**1. Accounting policies**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding financial year.

**(a) Basis of accounting**

The financial statements have been prepared under the historical cost convention and in accordance with the Companies Act 2006 and "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 2019)". The charity is a Public Benefit Entity as defined by FRS102.

The accounts are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £1.

**(b) Company status**

The Charity is a company limited by guarantee. The members of the company are the trustees named on page 2. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity.

**(c) Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the Church.

Restricted funds are subject to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

When the restrictions placed on restricted funds have been removed, a transfer is made from restricted funds to unrestricted funds.

**(d) Incoming resources**

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to the 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 Church, are recognised when the charity becomes unconditionally entitled to the grant.
- Donated services and facilities are included at the value to the Church where this can be quantified. The value of services provided by volunteers has not been included in these financial statements. The value of food and furniture received and subsequently donated have not been included in these financial statements.
- Rental income is accounted for when it becomes receivable.
- Investment income is included when receivable.

**King's Church Darlington**  
**Notes forming part of the Financial Statements for the Year ended 31 December 2021**

**1. Accounting policies (cont.)**

- Incoming resources for charitable trading activity are accounted for when they are earned.
- Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the Church earns the right to consideration by its performance.
- For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. Where legacies have been notified to the charity however it is not possible to measure the amount expected to be distributed, the legacy is treated as a contingent asset and disclosed.

**(e) Resources expended**

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

- Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of generating rental income.
- Charitable expenditure comprises those costs incurred by the Church 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.
- Governance costs include the costs associated with meeting constitutional and statutory requirements of the Church and include the independent examiner fees and costs linked to the strategic management of the Church.
- All costs are allocated between the expenditure categories of the Statement of Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. estimated building usage or estimated time committed as set out in note 6.
- Grants payable are accounted for when paid. Grants payable are payments made to third parties in the furtherance of the charitable objects of the charity.

**(f) Fixed assets**

Fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off each asset over their expected useful life:

Music and sound systems	-	25% reducing balance.
Office furniture and equipment	-	25% reducing balance.
Computer equipment	-	50% reducing balance.
Motor vehicles	-	25% reducing balance.
Leasehold improvements	-	10 years straight line from completion.
Property	-	straight line over the term of the lease.

Assets costing less than £250 are not capitalised.

**King's Church Darlington**  
**Notes forming part of the Financial Statements for the Year ended 31 December 2021**

**1. Accounting policies (cont.)**

**(f) Fixed assets (cont)**

Depreciation is not provided on assets under construction until the asset is completed. After completion, periodic impairment reviews of the leasehold improvements will be performed.

**(g) Gifts in kind**

The value of gifts in kind is recognised as income within the financial statements at the point at which the Church is deemed to realise a benefit for the gift. Such income is valued at the estimated market value of the benefit where this can be quantified.

**(h) Leases**

Assets obtained under finance leases are capitalised as tangible assets and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the Statement of Financial Activities so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

Rentals payable under operating leases are charged against income on a straight-line basis over the lease term.

**(i) Format of financial statements**

The trustees have adapted the formats for financial statements set out in The Small Companies and Groups (Accounts and Directors' Report) Regulations 2008, to suit the nature of the company's activities. This format remains consistent with SORP (FRS102).

**(j) Critical accounting policies**

The accounting policies which have the most material impact on the financial statements of the charity relate to fund accounting and treatment of fixed assets. In particular:

- The Church has acquired a property under a long-term lease. See notes 1 (f) and 17. This has the effect of introducing a material asset and loan into the balance sheet.
- The Church has expended significant funds in developing the property. These leasehold improvements are being depreciated over a 10-year period as per note 1(f).
- Details of restricted funds operated by the Church can be found at note 17.

**(k) Going concern**

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

**King's Church Darlington**  
**Notes forming part of the Financial Statements for the Year ended 31 December 2021**

**1. Accounting policies (cont.)**

**(i) Exceptions to SORP (FRS102)**

The nature of the charity means that Church members will regularly provide the church with their services on a voluntary basis. Examples of the contribution made by volunteers include organisation of events and meetings, and support to the café, food bank, sports facilities and furniture scheme to augment the work of paid employees. As per note 1 (d), these services have not been valued and included as income as the trustees believe that it is impossible to quantify the value of these services and that the inclusion of such an estimate would not add to the understanding of the financial performance of the charity.

The Church operates a Furniture recycling scheme which receives donated second-hand furniture. The furniture is then sold to the community at a nominal fee intended to cover operating costs only. Valuation of the donated goods is not possible and so the Church recognises the gift income and associated cost at the same value as the income actually received when sold. Whilst the Church holds a level of stock at a given time the trustees have chosen not to include the value of the stock in its balance sheet on the basis that it is not possible to value the stock until it has been sold and on the basis that the value is not material to the understanding of the financial statements.

**2 Income from donations and legacies**

	<b>Year ended 31 December 2021</b>			<b>Year ended</b>
	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>31 December</b>
	<b>Funds</b>	<b>Funds</b>	<b>Funds</b>	<b>2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Gifts and donations	252,748	57,574	310,322	285,564
Legacies	-	-	-	-
Grants (see note 17)	12,500	30,090	42,590	121,294
Gifts in kind	64,372	-	64,372	50,221
	<u>329,620</u>	<u>87,664</u>	<u>417,284</u>	<u>457,079</u>
Year ended 31 December 2020	280,629	176,450	457,079	

Restricted income represents income gifted for the purposes to support the work of the Foodbank, and grants to support the work of the Foodbank and development of the Furniture Scheme. Restricted grant income also includes £9,640 received under the Government's Coronavirus Job Retention Scheme.

The £12,500 of unrestricted grant income are grants received from the Local Authority to affect organisations impacted by the Coronavirus pandemic.

Gifts in kind represent the value of donated furniture that was sold during the year.

**King's Church Darlington**  
**Notes forming part of the Financial Statements for the Year ended 31 December 2021**

**3 Rental income**

	Year ended 31 December 2021			Year ended 31 December 2020
	Unrestricted Funds	Restricted Funds	Total Funds	
	£	£	£	£
Letting of office facilities	8,000	-	8,000	6,500
	8,000	-	8,000	6,500
Year ended 31 December 2020	6,500	-	6,500	

**4 Investment income**

	Year ended 31 December 2021			Year ended 31 December 2020
	Unrestricted Funds	Restricted Funds	Total Funds	
	£	£	£	£
Bank interest receivable	-	-	-	430
	-	-	-	430
Year ended 31 December 2020	430	-	430	

**5 Income from charitable activities – church events**

	Year ended 31 December 2021			Year ended 31 December 2020
	Unrestricted Funds	Restricted Funds	Total Funds	
	£	£	£	£
<b>Reimbursements for:</b>				
Youth Activities	210	-	210	579
Events and Training	885	-	885	1,107
Furniture Scheme	65,996	-	65,996	52,312
Café Income	29,256	-	29,256	29,475
King's Sports	1,605	-	1,605	3,353
Other Income	156	-	156	962
	98,108	-	98,108	87,788
Year ended 31 December 2020	87,788	-	87,788	

**King's Church Darlington**  
**Notes forming part of the Financial Statements for the Year ended 31 December 2021**

**6 Total expenditure**

		Year ended 31 December 2021						Year ended 31 December 2020
	Basis of Allocation	Raising Funds	Rental Income	Church Activities	Governance	Restricted Fund	Total	
		£	£	£	£	£	£	£
Church Meetings	Direct	-	-	7,633	-	-	7,633	4,582
External Events	Direct	-	-	1,389	-	-	1,389	-
Evangelism & Training	Direct	-	-	4,463	-	-	4,463	1,159
Youth/Children's Work	Direct	-	-	2,585	-	-	2,585	199
Grants to Organisations	Direct	-	-	15,335	-	-	15,335	18,728
Grants to Individuals	Direct	-	-	2,958	-	-	2,958	1,236
Independent Examiners Fees	Direct	-	-	-	2,160	-	2,160	1,945
Furniture Recycled	Direct	-	-	74,902	-	625	75,527	60,849
Café	Direct	-	-	6,868	-	-	6,868	7,870
Foodbank	Direct	-	-	-	-	28,347	28,347	15,432
King's Sports	Direct	-	-	-	-	-	-	1,059
		-	-	116,133	2,160	28,972	147,265	113,059
Staff Costs	Time	2,934	1,467	224,873	2,934	79,531	311,739	310,251
Premises Costs	Usage	-	4,876	157,655	-	-	162,531	128,506
Administration Costs	Time	444	221	21,048	444	-	22,157	26,534
Interest on Finance Lease	Usage	-	580	18,738	-	-	19,318	21,202
		3,378	7,144	538,447	5,538	108,503	663,010	599,552
Year ended 31 December 2020		3,111	6,047	470,151	5,056	115,187	599,552	

Elder and Administrators Staff Costs and Administration Costs have been allocated on the basis of an estimate of time spent by the Elders, Administrator, Furniture Scheme Manager, Foodbank Staff, and Café Manager. Premises costs and the interest on the loan to fund the building purchase have been allocated on the basis of usage of the building. Premises costs include depreciation of Building Improvements of £76,311 (2020: £77,304) and £20,000 for Property (2020: £20,000). The balance of depreciation costs of £7,513 (2020: £7,395) is within administrative costs.



**King's Church Darlington**  
**Notes forming part of the Financial Statements for the Year ended 31 December 2021**

**6 Total expenditure (cont.)**

**Year Ended 31 December 2020**

	<b>Basis of Allocation</b>	<b>Raising Funds</b>	<b>Rental Income</b>	<b>Church Activities</b>	<b>Governance</b>	<b>Restricted Fund</b>	<b>Total</b>
		£	£	£	£	£	£
Church Meetings	Direct	-	-	4,582	-	-	4,582
External Events	Direct	-	-	-	-	-	-
Evangelism & Training	Direct	-	-	1,159	-	-	1,159
Youth/Children's Work	Direct	-	-	199	-	-	199
Grants to Organisations	Direct	-	-	18,728	-	-	18,728
Grants to Individuals	Direct	-	-	1,236	-	-	1,236
Independent Examiners Fees	Direct	-	-	-	1,945	-	1,945
Furniture Recycled	Direct	-	-	60,849	-	-	60,849
Café	Direct	-	-	7,870	-	-	7,870
Foodbank	Direct	-	-	-	-	15,432	15,432
King's Sports	Direct	-	-	26	-	1,033	1,059
		-	-	94,649	1,945	16,465	113,059
Staff Costs	Time	2,580	1,290	205,079	2,580	98,722	310,251
Premises Costs	Usage	-	3,856	124,650	-	-	128,506
Administration Costs	Time	531	265	25,207	531	-	26,534
Interest on Finance Lease	Usage	-	636	20,566	-	-	21,202
		<u>3,111</u>	<u>6,047</u>	<u>470,151</u>	<u>5,056</u>	<u>115,187</u>	<u>599,552</u>

**7 Net incoming resources**

Net incoming resources are stated after charging:

	<b>Year ended 31 December 2021 £</b>	<b>Year ended 31 December 2020 £</b>
Depreciation	103,824	104,698
Independent Examiners Fees	2,160	1,945

**King's Church Darlington**  
**Notes forming part of the Financial Statements for the Year ended 31 December 2021**

**8 Staff costs**

Staff costs were as follows:

	<b>Year ended 31 December 2021</b>	<b>Year ended 31 December 2020</b>
	<b>£</b>	<b>£</b>
Salaries and wages	277,228	275,249
Social security costs	19,130	18,270
Pension costs	17,476	14,928
	<b>313,834</b>	<b>308,447</b>

No employee earned emoluments of more than £60,000 in a year (2020: none). The Church operates a defined contribution pension scheme which requires the Church to make contributions of 7%, provided that the employees match the 7% contributions. From April 2019 until May 2021 these percentages were both 6%, with the increase to 7% taking effect from June 2021. The contributions made by the Church for the year were £17,476 (2020: £14,928).

The average number of employees during the year, calculated on the basis of full-time equivalents was as follows:

	<b>Year ended 31 December 2021</b>	<b>Year ended 31 December 2020</b>
Church Elder	2.4	1.0
Church Administrator	1.0	1.0
Pastoral Worker	1.0	2.8
Youth Worker	0.2	0.3
Furniture Scheme Worker	2.7	3.0
Café Worker	2.3	2.5
Cleaner	1.0	1.0
Foodbank Staff	4.2	2.5
King's Sports	-	1.0
	<b>14.8</b>	<b>15.1</b>

**King's Church Darlington**  
**Notes forming part of the Financial Statements for the Year ended 31 December 2021**

**9 Trustees remuneration and related party transactions**

There were three trustees who received remuneration in the year (2020: one) for their services as Elders, as permitted by the Memorandum and Articles of Association. These were the only key management person who received remuneration in the current or previous year. Total emoluments were £102,852 (2020: £53,731), including pension contributions of £6,395 (2020: £3,041).

The highest paid trustee, Mike Coltman, received emoluments in the year of £43,074 (2020: none) including pension contributions of £2,682 (2020: none).

The trustees mentioned above were reimbursed for expenses totalling £2,263 (2020: £1,802). These expenses were incurred performing their duties as Elders, and mainly comprised travelling, hospitality and telephone costs.

In addition to the above, Phil Hillsdon's spouse received emoluments in the year of £4,192 (2020: £5,541) including pension contributions of £254 (2020: £314), for her services as a Pastoral Assistant and Graham Kennedy's spouse received emoluments in the year of £16,264 (2020: £16,694) including pension contributions of £1,007 (2020: £928), for her services as Café Manager. No other Director or other person related to the management of the Church had any personal interest in any contract or transaction entered into by the Charity during the year.

**10 Grants made by the Charity**

In the year, the Church made charitable grants from unrestricted funds of £18,293 (2020: £19,964) which comprised £15,335 to organisations (2020: £18,728) and £2,958 to individuals (2020: £1,236). The largest gifts were £11,000 towards the works of Christ Central, being the organisation which co-ordinates the subgroup of NewFrontiers to which the Church is affiliated, and £2,400 to Hope for Justice, an organisation which exists to bring an end to modern slavery by rescuing victims, restoring lives, and reforming society.

No grants were made from restricted funds in the year (2020: none).

In all cases gifts were made to further the aims of the charity being to further Christian faith and also bring relief to persons in conditions of need, hardship or distress, or who are aged or sick.

**11 Taxation**

As a charity, King's Church Darlington is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

**King's Church Darlington**  
**Notes forming part of the Financial Statements for the Year ended 31 December 2021**

**12 Tangible fixed assets**

	Music & Sound System	Office Furniture & Equipment	Motor Vehicles	Leasehold Improvements	Property	Total
	£	£	£	£	£	£
<b>Cost</b>						
At 1 January 2021	54,554	65,423	34,029	1,110,345	500,000	1,764,351
Additions	384	6,060	-	18,650	-	25,094
Disposals	-	(385)	-	(3,565)	-	(3,950)
At 31 December 2021	54,938	71,098	34,029	1,125,430	500,000	1,785,495
<b>Depreciation</b>						
At 1 January 2021	45,445	59,443	26,291	832,394	295,000	1,258,573
Charge for the year	2,302	3,276	1,935	76,311	20,000	103,824
Disposals	-	(350)	-	(2,845)	-	(3,195)
At 31 December 2021	47,747	62,369	28,226	905,860	315,000	1,359,202
<b>Net Book Value</b>						
At 31 December 2021	7,191	8,729	5,803	219,570	185,000	426,293
At 31 December 2020	9,109	5,980	7,738	277,951	205,000	505,778

The net book value of assets held under finance lease amounted to £185,000 (2020: £205,000).

**13 Debtors**

	31 December 2021	31 December 2020
	£	£
Other debtors	4,733	7,779
Prepayments	8,161	8,352
	<u>12,894</u>	<u>16,131</u>

**14 Creditors: Amounts falling due within one year**

	31 December 2021	31 December 2020
	£	£
Trade creditors	7,056	9,432
Taxation and social security	9,621	8,142
Accruals	4,855	4,400
Finance lease	27,067	25,183
	<u>48,599</u>	<u>47,157</u>

Amounts owed under finance lease are secured by the assets to which they relate.

**King's Church Darlington**  
**Notes forming part of the Financial Statements for the Year ended 31 December 2021**

**15 Creditors: amounts falling due after one year**

	<b>31 December 2021</b>	<b>31 December 2020</b>
	<b>£</b>	<b>£</b>
Finance lease	295,039	322,106

On 18th January 2007, the company entered into an arrangement to purchase a property. The terms of the arrangement were to pay monthly instalments of £3,708 over a 25-year period, at which point the company has the option to purchase the freehold for a nominal amount. The agreement was backdated to 1 April 2006.

Amounts owed under finance lease are secured by the assets to which they relate.

**16 Analysis of net assets between funds**

**Year ended 31 December 2021**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds £</b>
Fixed assets	426,293	-	426,293
Current assets	141,281	59,245	200,526
Current liabilities	(48,599)	-	(48,599)
Long-term liabilities	(295,039)	-	(295,039)
Net assets at 31 December 2021	223,936	59,245	283,181

**Year ended 31 December 2020**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds £</b>
Fixed assets	505,778	-	505,778
Current assets	206,200	80,084	286,284
Current liabilities	(47,157)	-	(47,157)
Long-term liabilities	(322,106)	-	(322,106)
Net assets at 31 December 2020	342,715	80,084	422,799

**King's Church Darlington**  
**Notes forming part of the Financial Statements for the Year ended 31 December 2021**

**17 Movement in funds**

**Year ended 31 December 2021**

	Unrestricted Funds - General Funds	Restricted Funds - Gift Day Fund	Restricted Funds - Pastoral Help Fund	Restricted Funds - Grants	Total Funds
	£	£	£	£	£
As at 1 January 2020	448,808	8,670	2,834	10,242	470,554
Incoming Resources	375,347	82,156	-	94,294	551,797
Outgoing Resources	(484,365)	(44,553)	-	(70,634)	(599,552)
Transfer between funds	2,925	-	-	(2,925)	-
As at 1 January 2021	342,715	46,273	2,834	30,977	422,799
Incoming Resources	435,728	57,574	-	30,090	523,392
Outgoing Resources	(554,507)	(64,302)	-	(44,201)	(663,010)
Transfer between funds	-	-	-	-	-
As at 31 December 2021	223,936	39,545	2,834	16,866	283,181

**Purpose of the Gift Day Fund**

This fund is built up from gift days held the Church to fund specific activities and grants to be paid. It is supplemented by adhoc donations to the Church to fund these specific activities.

At 1 January 2021 the brought forward fund included £46,273 collected towards the works of the Foodbank. Further gifts of £57,574 were received specifically towards the Food Bank costs. Expenditure incurred by the Foodbank was £64,302 such that closing funds were £39,545.

**Pastoral Help Fund (formerly Poverty Relief Fund)**

This fund is available to meet the needs of those in financial difficulties. A balance of £2,834 was brought forward and remained unutilised in the year.

**Grant Income**

**Foodbank:** The Church brought forward a grant fund of £3,799 towards the improvement of Foodbank Facilities. £3,566 was expended to leave a closing balance of £233. A brought forward grant to support clients of the Foodbank who were in need of £3,398 was added to by a further £3,000 grant in the year. £4,803 was expended leaving a carried forward balance of £1,595. There was also a balance of £3,411 brought forward for the purchase of food. A further £400 was received in the year and £3,411 was expended leaving a carried forward balance of £400. There were also further grants towards the running of the scheme with a brought forward balance of £13,032. Further grants totalling £11,500 were received towards the running of the scheme. £22,032 was utilised in the year, leaving a £2,500 carried forward balance.

**Furniture Scheme:** The Church holds grant funding designated to fund the running costs of a Furniture Recycling Scheme van. The opening balance was £4,717. An additional £5,550 was received and £625 was utilised in the year leaving a closing balance of £9,642.

**King's Church Darlington**  
**Notes forming part of the Financial Statements for the Year ended 31 December 2021**

**17 Movement in funds (cont.)**

Other: A brought forward grant of £125 to replace kitchen appliances was utilised in the year. A number of brought forward funds remained unchanged in the year. £950 towards the funding of the Soup Kitchen, £200 towards Youth Work, £994 towards upgrade of the PA systems and £352 to fund equipment for King's Sports.

The Church received government grants under the Coronavirus Job Retention Scheme totalling £9,640 and these were fully utilised in the year.

**Year ended 31 December 2020**

	Unrestricted Funds - General Funds	Restricted Funds - Gift Day Fund	Restricted Funds - Pastoral Help Fund	Restricted Funds - Grants	Total Funds
	£	£	£	£	£
As at 1 January 2019	545,638	12,521	4,184	10,934	573,277
Incoming Resources	501,325	42,417	-	8,700	552,442
Outgoing Resources	(607,306)	(46,268)	(1,350)	(241)	(655,165)
Transfer between funds	9,151	-	-	(9,151)	-
As at 1 January 2020	448,808	8,670	2,834	10,242	470,554
Incoming Resources	375,347	82,156	-	95,294	551,797
Outgoing Resources	(484,365)	(44,553)	-	(70,634)	(599,552)
Transfer between funds	2,925	-	-	(2,925)	-
As at 31 December 2020	342,715	46,273	2,834	30,977	422,799

**18 Leases**

**a) Finance leases - lessee**

The only finance lease relates to the purchase of Land and Buildings. The terms of the lease require quarterly instalments of £11,125 to be paid over a 25-year period commencing on 1 April 2006. The building has been valued at £500,000 and interest of £612,500 has been allocated on a sum of digits basis. The capital payment of the lease is due:

	31 December 2021 £	31 December 2020 £
Within 1 Year	27,067	25,183
Within 2 to 5 Years	127,115	119,577
After 5 Years	167,924	202,529
	<u>322,106</u>	<u>347,289</u>

**King's Church Darlington**  
**Notes forming part of the Financial Statements for the Year ended 31 December 2021**

**18 Leases (cont.)**

**b) Operating leases - lessee**

Total future minimum lease payments under non-cancellable operating leases are as follows:

<u>Payable</u>	<b>31 December 2021</b>	<b>31 December 2020</b>
	<b>£</b>	<b>£</b>
Not later than one year	491	491
Later than one and not later than five years	369	860
Later than five years	-	-
	<hr/> 860	<hr/> 1,351

**19 Share capital**

The company does not have a share capital. In the event of a winding up, every member at that time is required to contribute £1.

**20 Reconciliation of net expenditure to net cash flow from operating activities**

	<b>Year ended 31 December 2021</b>			<b>Year ended 31 December 2020</b>
	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>	
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Net (expenditure)/income	(118,779)	(20,839)	(139,618)	(47,755)
Depreciation charges	103,824	-	103,824	104,700
Interest charge	19,317	-	19,317	21,202
Loss on disposal of fixed assets	755	-	755	-
Decrease/(increase) in debtors	3,237	-	3,237	(2,107)
(Increase)/decrease in creditors	(442)	-	(442)	1,126
Net cash provided/(used in) operating activities	<hr/> 7,912	<hr/> (20,839)	<hr/> (12,927)	<hr/> 77,166
Year ended 31 December 2020	18,828	58,338	77,166	