

KINGS CHURCH TANDRIDGE

England & Wales - Charity number 1115130

Details

Other names KINGS CHURCH OXTED

Status Registered

Legal form Charitable company

Company number 05761011

Registered 2006-07-06

Register [View on the Charity Commission register](#)

Contact

Address c/o Kings Centre
33 Amy Road
Oxted
Surrey
RH8 0PW

Phone 01883 734805

Email office@kingschurchoxted.com

Website www.kingschurchforyou.org

Activities

Objects: (A) TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS APPEARING IN THE SCHEDULE HERETO IN TANDRIDGE SURREY AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE DIRECTORS OF THE CHARITY (HEREIN CALLED "THE TRUSTEES") MAY FROM TIME TO TIME THINK FIT AND TO FULFIL SUCH OTHER PURPOSES WHICH ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAW OF ENGLAND AND WALES AND ARE CONNECTED WITH THE CHARITABLE WORK OF THE CHARITY;(B) TO RELIEVE PERSONS WHO ARE IN CONDITIONS OF NEED OR HARDSHIP OR WHO ARE AGED OR SICK AND TO RELIEVE THE DISTRESS CAUSED THEREBY IN THE SAID LOCATION AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT.

Activities: Acting as a Christian church in Tandridge, Surrey to benefit the local area, the UK and worldwide.

Classification

- **How:** Provides Services
- **What:** The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** TANDRIDGE, SURREY
- Mexico
- Zimbabwe
- Surrey

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£218,258	£196,708	-	-
2024-03-31	£182,895	£201,157	-	-
2023-03-31	£222,681	£181,364	-	-
2022-03-31	£209,071	£248,244	-	-
2021-03-31	£275,845	£262,133	-	-

Trustees

Name	Role	Appointed
Kevin John Rose		2023-03-31
MALCOLM THOMAS SODEN		2013-02-21
Mkhululi Blose		2024-11-07
Simon Mark Quincey		2023-03-31

KINGS CHURCH TANDRIDGE

England & Wales - Charity number 1115130

Accounts

Kings Church Tandridge

Report and Accounts
Year ended 31st March 2025

KINGS CHURCH TANDRIDGE
COMPANY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2025

Trustees/Directors	K Rose S Quincey M Soden M Blose (Appointed 7th November 2024)
Company Secretary	M Soden
Governing Document	Memorandum and Articles of Association dated 29th March 2006 as amended 27th March 2023.
Company Registration Number	5761011
Charity Registration Number	1115130
Registered Office	Kings Church Centre 33 Amy Road Oxted Surrey, RH8 0PW
Independent Examiner	Nick Spear ACCA Stewardship 1 Lamb's Passage, London EC1Y 8AB
Bankers	Barclays Bank PLC

CONTENTS

	Page
Company Information	1
Trustees' Annual Report	2-4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Accounts	8-12

**KINGS CHURCH TANDRIDGE
REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31 MARCH 2025**

The Trustees, who are the charity's Directors for the purposes of company law, have pleasure in submitting the Report and Accounts for the year.

Objects of the charity

The charity seeks to demonstrate the Christian faith in action by being a church in the Tandridge area.

Governance

Primary policy establishment and operating decisions of the charity rest with the Directors/Trustees who meet regularly to monitor the activities of the Company. In addition, the Directors/Trustees have appointed a management team to run the day to day activities. New Directors/Trustees are recruited by the existing Directors/Trustees and approved by the Elders of the church. Directors/Trustees are also permitted to fill casual vacancies between annual meetings if appropriate.

The Memorandum & Articles of the company dated 29th March 2006 were updated on 27th March 2023.

Review of Activities

The Church is not a building, but a gathering of ordinary people of different ages and backgrounds, whose lives have been changed by Jesus Christ, the Son of God. The New Testament reveals the Church as a community of people, properly taught and cared for, who by loving and serving Jesus Christ, were also committed to love and care for each other and to bring a blessing to the area in which they lived. King's Church, its trustees, elders and members, are committed to the restoration of those New Testament principles. It is not alone in this, it is one of many Churches in the area, country and all over the world that carries the excitement of knowing Jesus Christ. The vision is to make Jesus Christ known to the people of Tandridge, and come to experience Him for themselves before deciding to make him their Lord, Saviour and friend.

To achieve these objectives the following activities were undertaken in four key areas:-

Building the Church

During the past year the church has continued to gather and worship. We continued to teach from the Bible, pray, and fellowship with one another, with an emphasis on increasing our loving, authentic and family cultures, which are fundamental to church life together. When meeting on Sundays optional facilities for 0-4 year olds, and an optional monthly group for 5-11s, are available during our teaching times. Progress towards refining the Sunday morning gathering will continue.

In the last year new church members have been added having undertaken an initial "Next Steps" course. Our mid-week groups continued to provide a smaller setting for worship, prayer and Bible teaching. They also aim to provide new leaders.

Our "Integration Leader" has been a wonderful asset, tasked with introducing new believers and Christians from other churches into our church life. The elders and staff teams have remained stable throughout the year and have worked diligently to draw together and pursue the aims of the church.

A midweek group for children aged 5-11 has continued this year with the aim of encouraging, teaching and training young people to understand and worship Jesus. Additional aims of the group include developing friendships, integrating into the wider church and having a lot of fun along the way. Having been successfully trialled, it was decided that this group will continue with the additional aim of recruiting more team members.

Our 11-18s group named Impact will continue to focus on worship, Bible teaching and prayer, but will remain accessible to those who have no Christian background who may like to attend.

Weekly, monthly and termly prayer meetings were held to pray for the activities of the church and things going on in our local community, the nation and the world. Occasional meetings were held to support our broader church family. Plans continue to develop for more frequent and more fervent prayer events.

During the past year the church has enjoyed good times of corporate fellowship outside of Sunday mornings including socials, lunches and a weekend away together in a local Christian retreat centre named Otford Manor. A large proportion of the church attended and it was an excellent time together; full of worship, teaching, bonding and fellowship. In addition, both men's and women's ministries have continued throughout the last year with monthly meetings and occasional gatherings to eat together.

The members of the church have consistently been applying the principles of church life outlined in the New Testament to be 'salt and light' in the community. This is a major part of the purpose of the church and much of it is done without publicity. The enormous amount of time spent in this way cannot be quantified.

Sharing the Gospel

During the year Alpha and Just Looking courses were completed. These courses are intended to introduce both adults and young people to the Christian faith. Thirteen guests attended the courses and many have continued their journey towards faith in Jesus Christ. This year we have baptised in water four new believers.

At Christmas the carol service guests were encouraged to follow Jesus Christ for the first time. The event was well attended and enjoyed by all. The fruit of this event will be evident in due course. As part of our continued aim to share the Gospel of Jesus Christ the church undertook a course together to provoke an increase in effective witnessing of God's goodness, grace, and glory.

Serving the Community

During the year the Church continued to act in response to the needs of the poor in our community. The church increased its activity as a distribution point of a Foodbank in nearby Caterham, supporting those in the Oxted locality. This involved a dedicated team of volunteers welcoming, listening to and offering food supplied by the Foodbank to individuals and families in need.

We continued to act as a Community Money Advice (CMA) Connect Centre where a small team of trained volunteers aim to help people manage their finances and get debt free. Due to the closure of other local provisions demand has increased and our aim is to train more Money Mentors in response.

The church has continued a new initiative whereby those facing isolation can come together to enjoy a hot meal at the Kings Church centre. Meals and guests are provided through local partners, the Cook Shop and Voluntary Action Surrey East.

At Christmas a number of hampers containing food and gifts were given by the church to various families within the community in liaison with the Family Support team from Tandridge District Council and the Tandridge Family Centre in Hurst Green.

Reaching the Nations

Throughout the year we have participated in, and supported, the sphere of churches known as New Ground which is part of the Newfrontiers family of churches. New Ground is committed to developing ministry of likeminded churches in the UK and overseas, seeking to further demonstrate the Christian faith in action by training leaders, supporting new churches and encouraging Christian fellowship and discipleship.

One of our aims is to support other churches working elsewhere both in the United Kingdom and overseas. This support has primarily been through building personal relationship with a few overseas churches in Mexico and Zimbabwe who are part of Newfrontiers, and with several churches who are linked to our New Ground sphere, to provide both practical and financial assistance.

No specific objectives were set in this regard but £9,693 (2024 - £6,780) has been contributed directly to these ends. There has also been indirect support to the Newfrontiers family of churches through granting £15,393 (2024 - £16,200) for their work in church planting and the relief of poverty which extends across all continents.

In planning the activities the Directors/Trustees have given consideration to the guidance on public benefit issued by the Charity Commission.

The Future

The vision of the church is to continue growing as a loving authentic family that will help each member to worship God and introduce non-members to Jesus Christ. We want to see all our members grow in maturity, share the gospel and transform their communities through faith in Jesus Christ by the grace of God.

Financial Review

Total Income increased 19.3% to £218.3k, but excluding a £10.0k bequest and £18.3k from a specific offering earmarked for a building acquisition, the like for like increase was 3.9%. Costs of activity decreased 2.2% to £196.7k, primarily due to training for an intern plus some future leaders coming to an end, and no longer fully subsidising the church weekend away. The net result was a surplus of £21.6k (2024 - deficit of £18.3k). This would have been a surplus of £3.3k excluding the restricted income for the building, a result which was slightly better than the budgeted break even. The free cash reserve at the year end date was £34,392 (2024 - £28,166). In addition a Building Fund of £14,708 was held on deposit. Although subsequent to year end our offer for a specific building was not accepted, the funds are being retained for a future opportunity.

The budget for financial year 2025/26 has once again been prepared on a break even basis, capping overall expenditure to match anticipated levels of regular giving. The Directors/Trustees monitor the financial position on a monthly basis and consider it satisfactory, with cash reserves now comfortably in excess of the policy, and expected to remain so throughout the new financial year and beyond.

Reserves Policy

The Board of Directors/Trustees have a long established policy whereby free reserves held by the charity should be maintained at no less than approximately £20,000. Should income not achieve budgeted levels the Directors/Trustees are confident that the members of the church will provide funding as required. Standing orders account for the vast majority of regular monthly income and Special Offerings have always been well supported.

Risk Statement

The Directors/Trustees have reviewed the risks to which a small charity operating with few employees is exposed. Appropriate procedures are in place to identify, monitor and review these risks on a regular basis.

Responsibilities of Trustees under Company Law

The Directors/Trustees are responsible for preparing the Annual Report and Financial Statements in accordance with applicable law and UK Accounting Standards (United Kingdom Generally Accepted Accounting Practise).

Company Law requires the Directors/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 as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements the Directors/Trustees are required to:

1. Select suitable accounting policies and apply them consistently;
2. Observe the methods and principles in the Charities SOPR;
3. Make judgements and estimates that are reasonable and prudent;
4. State whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts.
5. Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Directors/Trustees are responsible for keeping adequate accounting records which 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.

Approval

This report, which has been prepared in accordance with the provisions of the Companies Act 2002 relating to small companies, was approved by the Directors/Trustees and signed on their behalf by:

Kevin Rose

Kevin Rose (Dec 2, 2025 12:32:22 GMT)

Kevin Rose

Date: Dec 2, 2025

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
KINGS CHURCH TANDRIDGE
('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025 on pages 6 to 12 following, which have been prepared on the basis of the accounting policies set out on pages 8 to 9.

Responsibilities and basis of report

As the charity's 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 charity'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

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:

1. the 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.

Nick Spear
Nick Spear (Dec 2, 2025 14:16:27 GMT)

Nick Spear ACCA
Stewardship
1 Lamb's Passage,
London
EC1Y 8AB

Date: Dec 2, 2025

KINGS CHURCH TANDRIDGE
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	196,371	18,294	214,664	180,280
Charitable activities		3,370		3,370	2,353
Investments		224		224	262
Total income and endowments		199,964	18,294	218,258	182,895
EXPENDITURE ON:					
Charitable activities	4	196,708		196,708	201,157
Total expenditure		196,708	-	196,708	201,157
Net income/(expenditure)		3,256	18,294	21,550	(18,262)
Transfers between funds	11			-	-
		3,256	18,294	21,550	(18,262)
Other recognised gains/(losses):					
Net movement in funds		3,256	18,294	21,550	(18,262)
Reconciliation of funds:					
Total funds brought forward		33,291		33,291	51,554
Total funds carried forward	11	36,548	18,294	54,841	33,291

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

All income and expenditure derive from continuing operations.

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

The notes on page 8-12 form part of these accounts.

KINGS CHURCH TANDRIDGE

BALANCE SHEET

AS AT 31 MARCH 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
FIXED ASSETS					
Tangible assets	6	-	-	-	-
		-	-	-	-
CURRENT ASSETS					
Debtors	7	5,652	3,586	9,238	7,224
Cash at bank and in hand	8	34,392	14,708	49,100	28,166
		40,044	18,294	58,338	35,390
CREDITORS: Amounts falling due within one year	9	(3,497)		(3,497)	(2,098)
Net current assets / (liabilities)		<u>36,548</u>	<u>18,294</u>	<u>54,841</u>	<u>33,291</u>
TOTAL NET ASSETS		<u>36,548</u>	<u>18,294</u>	<u>54,841</u>	<u>33,291</u>
FUND BALANCES					
General funds	11	36,548		36,548	33,291
		36,548	-	36,548	33,291
Restricted Funds		-	18,294	18,294	-
		<u>36,548</u>	<u>18,294</u>	<u>54,841</u>	<u>33,291</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006. However, in accordance with Section 145 of the Charities Act 2011, the accounts have been examined by an independent examiner and their report has been included in these financial statements.

The directors (who are the charitable company's trustees for the purposes of charity law) acknowledge their responsibilities (a) ensuring that the charitable company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its net income or expenditure for each 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 charitable company.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors and were signed on its behalf by:

Kevin Rose
Kevin Rose (Dec 2, 2025 12:32:22 GMT)

Kevin Rose

Date: Dec 2, 2025

Company number: 5761011

Charity number: 1115130

The notes on page 8-12 form part of these accounts.

KINGS CHURCH TANDRIDGE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025

1 Statutory Information

The charity is a charitable company limited by guarantee and is incorporated in the United Kingdom. The company's registered number and registered office address can be found on the Company Information page.

2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention.

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102"), with the Companies Act 2006 and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The trustees (who are the charitable company's directors for the purposes of company law) have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

b) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes:

- i) Recoverable gift aid. This is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.

The charity relies on volunteers to carry out many of its activities. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

- ii) Legacies. Income from legacies is recognised when a distribution is received from the estate or, if earlier, when the charity has been notified that a distribution will be made and the amount receivable can be measured reliably.

Income from charitable activities represents income receivable from goods, services and facilities supplied in furtherance of the charity's charitable objects. It includes income from church retreats and other events and courses.

Investment income is bank interest received.

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

Governance costs, which are included in expenditure on charitable activities, but are identified separately in the notes to the accounts, are costs associated with the independent examination of the financial statements.

KINGS CHURCH TANDRIDGE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025

d) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

e) Tangible fixed assets

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £2,000 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective the following rates of depreciation are charged:

Freehold land	Is not depreciated (because it is not consumed by use)
Freehold buildings	Over 50 years after taking account of the building's residual value
Leasehold improvements	Over the lease term or, if shorter, expected useful life
Equipment	Over 3 to 7 years

The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

f) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

g) Taxation

The company is a registered charity; it has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

h) Exemption from preparing a cashflow statement

The charity has taken advantage of an exemption conferred by the Charities SORP and has not prepared a cash flow statement.

3 Donations and legacies

	2025	2024
	£	£
General Donations	181,702	149,195
Income tax recoverable	32,512	30,484
Grants	450	600
	<u>214,664</u>	<u>180,280</u>

4 Charitable expenditure

a Costs incurred directly on specific activities

	2025	2024
	£	£
Staff costs	89,453	87,615
Outreach activity	4,019	2,791
Conference & Training	9,879	16,180
Youth activity	538	979
Sundry Church activity	4,025	4,519
	<u>107,915</u>	<u>112,085</u>
Grants payable (note 4c)	25,086	22,980
	<u>133,001</u>	<u>135,065</u>

b Costs incurred on support & administration

Property costs	51,513	53,357
Equipment & IT	2,764	3,658
Telephone	1,293	1,414
Governance costs	1,596	1,524
Other support costs	6,542	6,139
	<u>63,707</u>	<u>66,092</u>

Total expenditure

	<u>196,708</u>	<u>201,157</u>
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The fee payable to the independent examiner for examining the accounts was £1,596 (2024: £1,524); in addition the charity paid £822 (2024: £888) to Stewardship for payroll bureau services.

KINGS CHURCH TANDRIDGE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025

c Grants payable	Institutions	Individuals	2025	2024
	£	£	£	£
Grants for mission & church planting	11,723		11,723	11,925
Grants for relief of poverty	13,363		13,363	11,055
Grants for education	-		-	-
	<u>25,086</u>	<u>-</u>	<u>25,086</u>	<u>22,980</u>

The charity's principal grants to institutions comprised:

	2025	2024
	£	£
New Ground Churches	15,393	16,200
River of Life Church, Zimbabwe	5,823	5,450
Pioneer Mission, Mexico	1,750	-
Hope for Tomorrow	1,100	-
Grants to institutions for £1,000 or less each	1,020	1,330
	<u>25,086</u>	<u>22,980</u>

5 Analysis of staff costs, the cost of key management personnel and trustee remuneration

	2025	2024
	£	£
Gross wages and salaries	79,945	78,501
Social security	1,514	1,419
Pension costs	7,994	7,695
Total staff costs	<u>89,453</u>	<u>87,615</u>

The average monthly number of employees during the year was 4 (2024: 4). Most of the charity's activities are carried out by volunteers.

No staff received salaries at a rate of more than £60,000 per annum.

In the year, Simon Quincey, a Trustee of the charity was paid £41,860 and pension contributions of £4,186 for his role as a church leader. These payments were not in connection with his role as a Trustee and are permitted by the governing document of the charity.

6 Tangible fixed assets

	Leasehold Property 2025	Leasehold Property 2024
Cost	£	£
At 1st April	51,614	51,614
Additions	-	-
Disposals	-	-
At 31st March	<u>51,614</u>	<u>51,614</u>
Accumulated depreciation		
At 1st April	51,614	51,614
Charge for the year	-	-
Eliminated on disposal	-	-
At 31st March	<u>51,614</u>	<u>51,614</u>
Net book value		
At 31st March 2025	<u>-</u>	<u>-</u>
At 31st March 2024	<u>-</u>	<u>-</u>

7 Debtors

	2025	2024
	£	£
Tax recoverable	6,338	4,171
Prepayments and accrued income	2,900	3,053
	<u>9,238</u>	<u>7,224</u>

8 Cash at Bank and in Hand

	2025	2024
	£	£
Bank operating accounts	18,559	12,786
Bank deposit accounts	30,535	15,315
Petty cash	6	65
	<u>49,100</u>	<u>28,166</u>

KINGS CHURCH TANDRIDGE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025

9 Creditors: liabilities falling due within one year	2025	2024
	£	£
Accruals	3,497	2,098
	3,497	2,098

There is also a commitment to rent payable on the church offices at the Kings Centre, 33 Amy Rd of £24,000 per annum until June 2026.

10 Pension commitments

During the year employer's pension contributions totalling £7,994 (2024: £7,695) were payable to defined contribution personal pension schemes. No pension contributions were owing at the balance sheet date (2024: £nil).

11 Funds

The assets and liabilities represented by the various funds are as follows:

	Opening balance 2025 £	Incoming resources 2025 £	Outgoing resources 2025 £	Transfers in the year 2025 £	Gains and losses 2025 £	Closing balance 2025 £
<i>General Unrestricted Funds</i>	33,291	199,964	(196,708)	-	-	36,548
Total Unrestricted Funds	33,291	199,964	(196,708)	-	-	36,548
<i>Restricted Funds</i>						
Building Fund	-	18,294	-	-	-	18,294
	-	18,294	-	-	-	18,294
Aggregate of funds	33,291	218,258	(196,708)	-	-	54,841

Analysis of net assets by fund

The assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u> General funds £	Restricted funds £	2025 £
Debtors	5,652	3,586	9,238
Cash at bank and in hand	34,392	14,708	49,100
Creditors falling due within one year	(3,497)	-	(3,497)
	36,548	18,294	54,841

KINGS CHURCH TANDRIDGE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025

In the previous year the movements in the charity's funds were as follows:

	Opening balance 2024 £	Incoming resources 2024 £	Outgoing resources 2024 £	Transfers in the year 2024 £	Gains and losses 2024 £	Closing balance 2024 £
<i>General Unrestricted Funds</i>	51,554	182,895	(201,157)	-	-	33,291
Total Unrestricted Funds	51,554	182,895	(201,157)	-	-	33,291
<i>Restricted Funds</i>	-	-	-	-	-	-
	-	-	-	-	-	-
Aggregate of funds	51,554	182,895	(201,157)	-	-	33,291

Analysis of net assets by fund

In the previous year, the assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>		
	General funds £	Restricted funds £	2024 £
Debtors	7,224	-	7,224
Cash at bank and in hand	28,166	-	28,166
Creditors falling due within one year	(2,098)	-	(2,098)
	33,291	-	33,291

Restricted Funds

Building Fund - is money raised towards the future purchase of a church building.

12 Transactions with related parties

During the year the charity received donations totalling £43,460 (2024: £37,050) from related parties (which includes trustees, any other members of key management and anyone closely connected to them).

13 Members

Each member of the company commits to contribute if the charity is wound up an amount of £10.

KINGS CHURCH TANDRIDGE

England & Wales - Charity number 1115130

Accounts

Kings Church Tandridge

Report and Accounts
Year ended 31st March 2024

Stewardship 
Active generosity

1 Lamb's Passage, London EC1Y 8AB
www.stewardship.org.uk

KINGS CHURCH TANDRIDGE
COMPANY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2024

Trustees/Directors	K Rose S Quincey M Soden T Blose (Appointed 7th November 2024)
Company Secretary	M Soden
Governing Document	Memorandum and Articles of Association dated 29th March 2006 as amended 27th March 2023.
Company Registration Number	5761011
Charity Registration Number	1115130
Registered Office	Kings Church Centre 33 Amy Road Oxted Surrey, RH8 0PW
Independent Examiner	Sarah Crispin ACA Stewardship 1 Lamb's Passage, London EC1Y 8AB
Bankers	Barclays Bank PLC

CONTENTS

	Page
Company Information	1
Trustees' Annual Report	2-4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Accounts	8-11

**KINGS CHURCH TANDRIDGE
REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31 MARCH 2024**

The Directors have pleasure in submitting their Report and Accounts for the year.

Objects of the charity

The charity seeks to demonstrate the Christian faith in action by being a church in the Tandridge area.

Governance

Primary policy establishment and operating decisions of the charity rest with the Directors who meet regularly to monitor the activities of the Company. In addition, the Directors have appointed a management team to run the day to day activities. New Directors are recruited by the existing Directors and appointed by the members at the annual general meeting. Directors are also permitted to fill casual vacancies between annual meetings if appropriate.

The Memorandum & Articles of the company dated 29th March 2006 were updated on 27th March 2023.

Review of Activities

The Church is not a building, but a gathering of ordinary people of different ages and backgrounds, whose lives have been changed by Jesus Christ, the Son of God. The New Testament reveals the Church as a community of people, properly taught and cared for, who by loving and serving Jesus Christ, were also committed to love and care for each other and to bring a blessing to the area in which they lived. King's Church, its trustees, elders and members, are committed to the restoration of those New Testament principles. It is not alone in this, it is one of many Churches in the area, country and all over the world that carries the excitement of knowing Jesus Christ. The vision is to make Jesus Christ known to the people of Tandridge, and for them to experience Him for themselves before deciding to make him their Lord, Saviour and friend.

To achieve these objectives the following activities were undertaken in four key areas:-

Building the Church

During the past year the church has continued to gather and worship. We continued to teach from the Bible, pray, and fellowship with one another, with an emphasis on increasing our loving, authentic and family cultures, which are fundamental to church life together. One notable change has been the inclusion of all ages throughout our Sunday meetings, though there are now optional facilities for 0-4 year olds, and an optional monthly group for 5-11s available during our teaching times. Progress towards refining the Sunday morning gathering will continue.

In the last year new church members have been added having undertaken an initial "Next Steps" course. Our mid-week groups continue to provide a smaller setting for worship, prayer and Bible teaching while more opportunities for corporate prayer have been introduced.

Our new "Integration Leader" has been a wonderful asset, tasked with introducing new believers and Christians from other churches into our church life. The elders and staff teams have remained stable throughout the year and worked diligently to draw together and pursue the aims of the church.

A midweek group for children aged 5-11 has continued this year with the aim of encouraging, teaching and training young people to understand and worship Jesus. Additional aims of the group include developing friendships, integrating into the wider church and having a lot of fun along the way. Having been successfully trialled, this group will continue with the additional aim of recruiting more team members.

Our 11-18s group named Impact has stabilised in numbers over the past year. Impact will continue to focus on worship, Bible teaching and prayer, but be accessible to those who have no Christian background who may like to attend.

Weekly, monthly and termly prayer meetings were held in order to pray for the activities of the church and things going on in our local community, the nation and the world. Occasional meetings were held to support our broader church family. Periodically we also undertake a period of 24 hours prayer which truly encourages the church.

During the past year the church has enjoyed good times of corporate fellowship outside of Sunday mornings including socials, lunches and a weekend away together in a local Christian retreat centre named Otford Manor. A large proportion of the church attended and it was an excellent time together; full of worship, teaching, bonding and fellowship. In addition, both men's and women's ministries have continued across the last year with monthly meetings and occasional gatherings to eat together.

The members of the church have consistently been applying the principles of church life outlined in the New Testament to be 'salt and light' in the community. This is a major part of the purpose of the church and much of it is done without publicity. The enormous amount of time spent in this way cannot be quantified.

Sharing the Gospel

During the year Alpha and Just Looking courses were undertaken. These courses are intended to introduce both adults and young people to the Christian faith. During one term, twelve guests attended the courses and many have continued their journey towards faith in Jesus Christ. Other people have undertaken the courses individually. This year we have baptised in water one new believer in the summer months.

At Christmas the carol service, which returned to the traditional time of 5pm, guests were encouraged to follow Jesus Christ for the first time. The event was well attended and enjoyed by all. The fruit of this event will be evident in due course. As part of our continued aim to share the Gospel of Jesus Christ the church undertook a course together to provoke an increase in being even more effective witnesses of God's goodness, grace, and glory.

Serving the Community

During the year the Church continued to act in response to the needs of the poor in our community. The church increased its activity as an extension of a Foodbank in nearby Caterham, supporting those in the locality of Oxted. This involved a dedicated team of volunteers welcoming, listening to and offering food supplied by the Foodbank to individuals and families in need.

We continued to act as a Christian Money Advice (CMA) Connect Centre where a small team of trained volunteers aim to help people manage their finances and get debt free. Due to the closure of other local provisions demand has increased. Our aim is to train more Money Mentors in response.

The church has started a new initiative where those facing isolation can come together to enjoy a hot meal at the Kings Church centre. Meals and guests are provided through local partners, the Cook Shop and Voluntary Action Surrey East.

At Christmas a number of hampers containing food and gifts were given by the church to various families within the community in liaison with the Family Support team from Tandridge District Council and the Tandridge Family Centre in Hurst Green.

Reaching the Nations

Throughout the year we have participated in, and supported, the sphere of churches known as New Ground which is part of the Newfrontiers family of churches. New Ground is committed to developing ministry of likeminded churches in the UK and overseas, seeking to further demonstrate the Christian faith in action by training leaders, supporting new churches and encouraging Christian fellowship and discipleship.

One of our aims is to support other churches working elsewhere both in the United Kingdom and overseas. This support has primarily been through building personal relationship with a few overseas churches in Mexico and Zimbabwe who are part of Newfrontiers, and with several churches who are linked to the New Ground sphere, to provide both practical and financial assistance.

No specific objectives were set in this regard but £6,780 (2023 - £5,980) has been contributed directly to these ends. There has also been indirect support to the Newfrontiers family of churches through granting £16,200 (2023 - £17,000) for their work in church planting and the relief of poverty which extends across all continents.

In planning the activities the Directors have given consideration to the guidance on public benefit issued by the Charity Commission.

The Future

The vision of the church is to continue growing as a loving authentic family that will help each member to worship God and introduce non-members to Jesus Christ. We want to see all our members grow in maturity, share the gospel and transform their communities through faith in Jesus Christ by the grace of God.

Financial Review

As a result of a number of long standing church members moving away, Total Income, excluding the substantial legacy received in 2022/23, decreased 6.5% to £182.9k. Costs of activity increased 10.9% to £201.1k, primarily due to employment of the new part time Integration Leader, training future leaders and subsidising the church weekend away. The net result was a deficit of £18.3k (2023 - surplus of £41.3k including one off legacy of £27.0k) which was slightly better than the budgeted £19.3k deficit. The free cash reserve at the year end date was £28.2k (2023 - £49.3k).

The budget for financial year 2024/25 has been prepared on a break even basis, capping overall expenditure to match anticipated levels of regular giving. The Directors and Trustees monitor the financial position on a monthly basis and consider it satisfactory with cash reserves now comfortably in excess of the policy, and are expected to remain so throughout the new financial year and beyond.

Reserves Policy

The Board of Directors have a long established policy whereby free reserves held by the charity should be maintained at no less than approximately £20,000. Should income not achieve budgeted levels the Directors are confident that the members of the church will provide funding as required. Standing orders account for the vast majority of regular monthly income and Special Offerings have always been well supported.

Risk Statement

The Directors have reviewed the risks to which a small charity operating with few employees is exposed. Appropriate procedures are in place to identify, monitor and review these risks on a regular basis.

Directors' Responsibilities

Charity law requires us as Directors to prepare financial statements for each accounting year which give a true and fair view of the state of the company and of its income and expenditure for the year. To this end we:-

1. Select suitable accounting policies and apply them consistently.
2. Make judgements and estimates that are reasonable and prudent.
3. State whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts.
4. Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

We are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the company and enable us to ensure that the financial statements comply with the Companies Act 2006.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

Approval

This report was approved by the Directors and signed on their behalf by:

K J Rose
K J Rose (Dec 4, 2024 10:16 GMT)

Kevin Rose

Date: Dec 4, 2024

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
KINGS CHURCH TANDRIDGE
('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024 on pages 6 to 11 following, which have been prepared on the basis of the accounting policies set out on pages 8 to 9.

Responsibilities and basis of report

As the charity's 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 charity'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

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:

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.

Sarah Crispin
Sarah Crispin (Dec 10, 2024 15:46 GMT)

Sarah Crispin ACA
Institute of Chartered Accounts in England and Wales
Stewardship
1 Lamb's Passage,
London
EC1Y 8AB

Date: Dec 10, 2024

KINGS CHURCH TANDRIDGE
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	180,280	-	180,280	221,944
Charitable activities	4	2,353	-	2,353	697
Investments	6	262	-	262	40
Total income and endowments		182,895	-	182,895	222,681
EXPENDITURE ON:					
Charitable activities	4	201,157	-	201,157	181,364
Total expenditure		201,157	-	201,157	181,364
Net income/(expenditure)		(18,262)	-	(18,262)	41,317
Transfers between funds	11	-	-	-	-
		(18,262)	-	(18,262)	41,317
Other recognised gains/(losses):					
Other gains/(losses)		-	-	-	-
Net movement in funds		(18,262)	-	(18,262)	41,317
Reconciliation of funds:					
Total funds brought forward		51,554	-	51,554	10,236
Total funds carried forward	11	33,291	-	33,291	51,554

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

All income and expenditure derive from continuing operations.

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

The notes on page 8-11 form part of these accounts.

KINGS CHURCH TANDRIDGE

BALANCE SHEET

AS AT 31 MARCH 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
FIXED ASSETS					
Tangible assets	6	-	-	-	-
		-	-	-	-
CURRENT ASSETS					
Debtors	7	7,224	-	7,224	5,706
Cash at bank and in hand	8	28,166	-	28,166	49,345
		35,390	-	35,390	55,051
CREDITORS: Amounts falling due within one year	9	(2,098)	-	(2,098)	(3,497)
Net current assets / (liabilities)		<u>33,291</u>	<u>-</u>	<u>33,291</u>	<u>51,554</u>
TOTAL NET ASSETS		<u>33,291</u>	<u>-</u>	<u>33,291</u>	<u>51,554</u>
FUND BALANCES	11				
General funds		33,291	-	33,291	51,554
Restricted Funds		-	-	-	-
		<u>33,291</u>	<u>-</u>	<u>33,291</u>	<u>51,554</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006. However, in accordance with Section 145 of the Charities Act 2011, the accounts have been examined by an independent examiner and their report has been included in these financial statements.

The directors (who are the charitable company's trustees for the purposes of charity law) acknowledge their responsibilities

- (a) ensuring that the charitable company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its net income or expenditure for each 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 charitable company.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors and were signed on its behalf by:

K J Rose

K J Rose (Dec 4, 2024 10:16 GMT)

Kevin Rose

Date: Dec 4, 2024

Company number: 5761011

Charity number: 1115130

The notes on page 8-11 form part of these accounts.

KINGS CHURCH TANDRIDGE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024

1 Statutory Information

The charity is a charitable company limited by guarantee and is incorporated in the United Kingdom. The company's registered number and registered office address can be found on the Company Information page.

2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention.

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP)", with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102"), with the Companies Act 2006 and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The trustees (who are the charitable company's directors for the purposes of company law) have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

b) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes:

- i) Recoverable gift aid. This is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.

The charity relies on volunteers to carry out many of its activities. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

- iii) Legacies. Income from legacies is recognised when a distribution is received from the estate or, if earlier, when the charity has been notified that a distribution will be made and the amount receivable can be measured reliably.

Income from charitable activities represents income receivable from goods, services and facilities supplied in furtherance of the charity's charitable objects. It includes income from church retreats and other events and courses.

Investment income is bank interest received.

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

Governance costs, which are included in expenditure on charitable activities, but are identified separately in the notes to the accounts, are costs associated with the independent examination of the financial statements.

KINGS CHURCH TANDRIDGE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024

d) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

e) Tangible fixed assets

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £2,000 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective the following rates of depreciation are charged:

Freehold land	Is not depreciated (because it is not consumed by use)
Freehold buildings	Over 50 years after taking account of the building's residual value
Leasehold improvements	Over the lease term or, if shorter, expected useful life
Equipment	Over 3 to 7 years

The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

f) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

g) Taxation

The company is a registered charity; it has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

h) Exemption from preparing a cashflow statement

The charity has taken advantage of an exemption conferred by the Charities SORP and has not prepared a cash flow statement.

3 Donations and legacies

	2024	2023
	£	£
General Donations	149,195	187,605
Income tax recoverable	30,484	33,589
Grants	600	750
	<u>180,280</u>	<u>221,944</u>

4 Charitable expenditure

a Costs incurred directly on specific activities

	2024	2023
	£	£
Staff costs	87,615	83,564
Outreach activity	2,791	2,477
Conference & Training	16,180	4,949
Youth activity	979	2,294
Sundry Church activity	4,519	3,155
	<u>112,085</u>	<u>96,439</u>
Grants payable (note 4c)	22,980	22,980
	<u>135,065</u>	<u>119,419</u>

b Costs incurred on support & administration

Property costs	53,357	47,698
Equipment & IT	3,658	2,540
Telephone	1,414	1,848
Governance costs	1,524	1,440
Other support costs	6,139	8,418
	<u>66,092</u>	<u>61,944</u>

Total expenditure

	<u>201,157</u>	<u>181,364</u>
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The fee payable to the independent examiner for examining the accounts was £1,524 (2023: £1,440); in addition the charity paid £888 (2023: £724) to Stewardship for payroll bureau services.

KINGS CHURCH TANDRIDGE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024

c	Grants payable	Institutions	Individuals	2024	2023
		£	£	£	£
	Grants for mission & church planting	11,925		11,925	11,400
	Grants for relief of poverty	11,055		11,055	11,580
	Grants for education			-	-
		<u>22,980</u>	<u>-</u>	<u>22,980</u>	<u>22,980</u>

The charity's principal grants to institutions comprised:

		2024		2023
		£		£
	New Ground Churches	16,200		17,000
	River of Life Church Zimbabwe	5,450		5,500
	Grants to institutions for £1,000 or less each	1,330		480
		<u>22,980</u>		<u>22,980</u>

5 Analysis of staff costs, the cost of key management personnel and trustee remuneration

		2024		2023
		£		£
	Gross wages and salaries	78,501		73,869
	Social security	1,419		1,952
	Pension costs	7,695		7,743
	Total staff costs	<u>87,615</u>		<u>83,564</u>

The average monthly number of employees during the year was 3 (2023: 3). Most of the charity's activities are carried out by volunteers.

No staff received salaries at a rate of more than £60,000 per annum.

During the year key management received employment benefits totalling £46,046 (2023: £59,865).

In the year, Simon Quincey, a Trustee of the charity was paid £41,860 and pension contributions of £4,186 for his role as a church leader. There payments were not in connection with his role as a Trustee and are permitted by the governing document of the charity.

6 Tangible fixed assets

		Leasehold		Leasehold
		Property		Property
		2024		2023
		£		£
Cost	At 1st April	51,614		51,614
	Additions	-		-
	Disposals	-		-
	At 31st March	<u>51,614</u>		<u>51,614</u>
Accumulated depreciation	At 1st April	51,614		51,614
	Charge for the year	-		-
	Eliminated on disposal	-		-
	At 31st March	<u>51,614</u>		<u>51,614</u>
Net book value	At 31st March 2024	<u>-</u>		<u>-</u>
	At 31st March 2023	<u>-</u>		<u>-</u>

7 Debtors

		2024		2023
		£		£
	Tax recoverable	4,171		2,357
	Prepayments and accrued income	3,053		3,349
		<u>7,224</u>		<u>5,706</u>

8 Cash at Bank and in Hand

		2024		2023
		£		£
	Bank operating accounts	12,786		24,222
	Bank deposit accounts	15,315		25,058
	Petty cash	65		65
		<u>28,166</u>		<u>49,345</u>

KINGS CHURCH TANDRIDGE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024

9	Creditors: liabilities falling due within one year	2024	2023
		£	£
	Accruals	2,098	3,497
		<u>2,098</u>	<u>3,497</u>

There is also a commitment to rent payable on the church offices at the Kings Centre, 33 Amy Rd of £24,000 per annum until June 2026.

10 Pension commitments

During the year employer's pension contributions totalling £7,695 (2023: £7,743) were payable to defined contribution personal pension schemes. No pension contributions were owing at the balance sheet date (2023: £nil).

11 Funds

The assets and liabilities represented by the various funds are as follows:

	Cash & Bank	Other Net Current Assets	Total
Restricted Funds	-	-	-
Unrestricted Funds	28,166	5,125	33,291
	<u>28,166</u>	<u>5,125</u>	<u>33,291</u>

12 Transactions with related parties

During the year the charity received donations totalling £37,050 (2023: £43,850) from related parties (which includes trustees, any other members of key management and anyone closely connected to them).

13 Members

Each member of the company commits to contribute if the charity is wound up an amount of £10.

KINGS CHURCH TANDRIDGE

England & Wales - Charity number 1115130

Accounts

Kings Church Tandridge
**Report and
Accounts**

Year Ended 31 March 2023

KINGS CHURCH TANDRIDGE
FOR THE YEAR ENDED 31 MARCH 2023

COMPANY INFORMATION

Directors/Trustees	K Rose (Appointed 31st March 2023) S Quincey (Appointed 31st March 2023) M Soden D Barlow (Resigned 31st March 2023) M Corbett (Resigned 31st March 2023)
Company Secretary	M Soden
Governing Document	Memorandum and Articles of Association dated 29th March 2006 as amended 27th March 2023.
Company Registration Number	5761011
Charity Registration Number	1115130
Registered Office	Kings Church Centre 33 Amy Road Oxted Surrey, RH8 0PW
Independent Examiner	Sarah Crispin ACA Stewardship 1 Lamb's passage London EC1Y 8AB
Bankers	Barclays Bank plc

CONTENTS

Company Information	Page 1
Directors' Report	2-4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Accounts	8-11

**KINGS CHURCH TANDRIDGE
REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31 MARCH 2023**

The Directors have pleasure in submitting their Report and Accounts for the year.

Objects of the charity

The charity seeks to demonstrate the Christian faith in action by being a church in the Tandridge area.

Governance

Primary policy establishment and operating decisions of the charity rest with the Directors who meet regularly to monitor the activities of the Company. In addition, the Directors have appointed a management team to run the day to day activities. New Directors are recruited by the existing Directors and appointed by the members at the annual general meeting. Directors are also permitted to fill casual vacancies between annual meetings if appropriate.

The Memorandum & Articles of the company dated 29th March 2006 were updated on 27th March 2023.

Review of Activities

The Church is not a building, but a gathering of ordinary people of different ages and backgrounds, whose lives have been changed by Jesus Christ, the Son of God. The New Testament reveals the Church as a community of people, properly taught and cared for, who by loving and serving Jesus Christ, were also committed to love and care for each other and to bring a blessing to the area in which they lived. King's Church, its trustees, elders and members, are committed to the restoration of those New Testament principles. It is not alone in this, it is one of many Churches in the area, country and all over the world that carries the excitement of knowing Jesus Christ. The vision is to make Jesus Christ known to the people of Tandridge, and for them to experience Him for themselves before deciding to make him their Lord, Saviour and friend.

To achieve these objectives the following activities were undertaken in four key areas:-

Building the Church

During the past year the church has continued to gather and God has brought an influx of new worshippers. We continued to worship, teach from the Bible, pray, and fellowship with one another, with an emphasis on increasing our loving, authentic and family cultures, which are fundamental to church life together. One notable change has been the inclusion of all ages throughout our Sunday meetings. Progress towards refining the setting is underway, but we believe the move to all be together on Sundays is out of obedience to God.

In the last year new church members have been added having undertaken an initial "Next Steps" course which in some cases enables greater freedom in numerous areas. Our mid-week groups continue to provide a smaller setting for worship, prayer and Bible teaching while more opportunities for corporate prayer have been introduced.

A large proportion of the above has been made possible by employing a new part-time member of staff. Our new "Integration Leader" has been tasked with introducing new believers and Christians from other churches into church life. The elders and staff teams have remained stable across the year and worked diligently to draw together and pursue the aims of the church.

A new group for children aged 5-11 began in September with the aim of encouraging, teaching and training young people to understand and worship Jesus. Additional aims of the group include developing friendships, integrating into the wider church and having a lot of fun along the way. This group will be trialled for a term and then reviewed to determine if the regular setting is suitable in the longer term.

Our 11-18s group named Impact has reduced in size over the last year with a number of teenagers moving on to adulthood. A previous attendee who is now an adult has devoted the next academic year to become an intern at King's Church Tandridge. As part of his vision for the role he will play during this time, is a plan to resurrect the Impact group and engage the local school in order to draw more teenagers in. Impact will continue to focus on worship, Bible teaching and prayer, but be accessible to those who have no Christian background who may like to attend.

Weekly, monthly and termly prayer meetings were held in order to pray for the activities of the church and things going on in our local community, the nation and the world. Occasional meetings were held to support our broader church family.

During the past year the church has enjoyed good times of corporate fellowship outside of Sunday mornings including socials, lunches and a weekend away together in a local Christian retreat centre named Otford Manor. A large proportion of the church attended and it was an excellent time together; full of worship, teaching, bonding and fellowship. In addition, both men's and women's ministries have continued across the last year with monthly meetings and occasional gatherings to eat together.

The members of the church have consistently been applying the principles of church life outlined in the New Testament to be 'salt and light' in the community. This is a major part of the purpose of the church and much of it is done without publicity. The enormous amount of time spent in this way cannot be quantified.

Sharing the Gospel

During the year Alpha and Just Looking courses were undertaken. These courses are intended to introduce both adults and young people to the Christian faith. During one term, seven under 30s attended both courses and have continued their journey towards faith in Jesus Christ. Other people have undertaken the courses individually. This year we have baptised in water new believers in each school term.

At Christmas the carol service was held and a guest speaker invited those gathered to follow Jesus Christ for the first time. The event was well attended and enjoyed by all. The fruit of this event will be evident in due course. As part of our continued aim to share the Gospel of Jesus Christ the church undertook a course together to provoke an increase in being even more effective witnesses of God's goodness, grace, and glory.

Serving the Community

During the year the Church continued to act in response to the needs of the poor in our community. The church ran a distribution satellite for a Foodbank in nearby Caterham supporting those in the locality of Oxted. This involved a dedicated team of volunteers welcoming, listening to and offering food supplied by the Foodbank to individuals and families in need.

We continued to act as a CMA Connect Centre where a small team of trained volunteers aim to help people manage their finances and get debt free. Towards the end of the year a new team leader has been appointed. These two initiatives have found a valuable inter-connection as some Caterham Foodbank volunteers have now trained as Money Mentors enabling them to serve those in need of debt support in their own area.

At Christmas a number of hampers containing food and gifts were given by the church to various families within the community in liaison with the Family Support team from Tandridge District Council and the Tandridge Family Centre in Hurst Green.

Reaching the Nations

Throughout the year we have participated in, and supported, the sphere of churches known as New Ground which is part of the Newfrontiers family of churches. New Ground is committed to developing ministry of likeminded churches in the UK and overseas, seeking to further demonstrate the Christian faith in action by training leaders, supporting new churches and encouraging Christian fellowship and discipleship.

One of our aims is to support other churches working elsewhere both in the United Kingdom and overseas. This support has primarily been through building personal relationship with a few overseas churches in Mexico and Zimbabwe who are part of Newfrontiers, and with several churches who are linked to the New Ground sphere, to provide both practical and financial assistance.

No specific objectives were set in this regard but £5,980 (2022- £4,403) has been contributed directly to these ends. There has also been indirect support to the Newfrontiers family of churches through granting £17,000 (2022- £13,823) for their work in church planting and the relief of poverty which extends across all continents.

In planning the activities the Directors have given consideration to the guidance on public benefit issued by the Charity Commission.

The Future

The vision of the church is to continue growing as a loving authentic family that will help each member to worship God and introduce non-members to Jesus Christ. We want to see all our members grow in maturity, share the gospel and transform their communities through faith in Jesus Christ by the grace of God.

Financial Review

In common with many churches across the UK, the number of regular members attending Kings Church after the Covid restrictions were fully lifted was lower than prior to the pandemic. This led to a £11.3k (7.8%) decline in regular monthly giving for the year to March 2022. However, during the subsequent year, attendance levels started to recover and for the year to March 2023 regular monthly giving increased £4.8k (3.6%). Total Income, inclusive of Gift Aid recovery and a material legacy, increased 6.5% to £222.7k. Costs of activity decreased 26.9% to £181,364, primarily as a result of a 49% reduction in staff costs to a more appropriate level given current income. The net result was a surplus of £41,317 (2022 - deficit of £39,173). The free cash reserve at the year end date was £49,345 (2022 - £7,285).

The budget for financial year 2023/24 was initially prepared on a break even basis, capping overall expenditure to match current levels of regular giving. However, it became apparent that with significantly less staff resource, delivering desired church activity was becoming challenging. Given the healthy cash reserves it was therefore decided to engage an additional part time worker on a one year fixed term contract. The Directors and Trustees monitor the financial position on a monthly basis and consider it satisfactory now that cash reserves in excess of the longstanding policy have been re-established, and are expected to remain so throughout the financial year and beyond.

Reserves Policy

The Board of Directors have a long established policy whereby free reserves held by the charity should be maintained at no less than approximately £20,000. Should income not achieve budgeted levels the Directors are confident that the members of the church will provide funding as required. Standing orders account for the vast majority of regular monthly income and Special Offerings have always been well supported.

Risk Statement

The Directors have reviewed the risks to which a small charity operating with few employees is exposed. Appropriate procedures are in place to identify, monitor and review these risks on a regular

Directors' Responsibilities

Charity law requires us as Directors to prepare financial statements for each accounting year which give a true and fair view of the state of the company and of its income and expenditure for the year. To this end we:-

1. Select suitable accounting policies and apply them consistently.
2. Make judgements and estimates that are reasonable and prudent.
3. State whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts.
4. Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

We are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the company and enable us to ensure that the financial statements comply with the Companies Act 2006.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

Approval

This report was approved by the Directors and signed on their behalf by:

Kevin Rose

Kevin Rose

Date: 1st December 2023

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
KINGS CHURCH TANDRIDGE**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023 on pages 6 to 11 following, which have been prepared on the basis of the accounting policies set out on pages 8.

Responsibilities and basis of report

As the charity's 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 charity'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

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:

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.

Sarah Crispin

Sarah Crispin ACA
Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Date: 4th December 2023

KINGS CHURCH TANDRIDGE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023

SUMMARY INCOME AND EXPENDITURE ACCOUNT

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	221,944	-	221,944	208,470
Investments		40	-	40	1
Charitable activities		697	-	697	600
Total income and endowments		222,681	-	222,681	209,071
EXPENDITURE ON					
Charitable activities	3	181,364	-	181,364	248,244
Total expenditure		181,364	-	181,364	248,244
Net income/(expenditure)		41,317	-	41,317	(39,173)
Net movement in funds		41,317	-	41,317	(39,173)
Reconciliation of funds:					
Total funds brought forward		10,236	-	10,236	49,409
Total funds carried forward		51,554	-	51,554	10,236

Movements on reserves and all recognised gains and losses are shown above.

The notes on page 8-11 form part of these accounts.

KINGS CHURCH TANDRIDGE

BALANCE SHEET
AS AT 31 MARCH 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total funds 2023 £	Total funds 2022 £
FIXED ASSETS					
Tangible assets	5	-	-	-	-
		-	-	-	-
CURRENT ASSETS					
Debtors	6	5,706	-	5,706	6,920
Cash at bank	7	49,345	-	49,345	7,285
		55,051	-	55,051	14,205
CURRENT LIABILITIES					
Liabilities falling due within one year	8	3,497	-	3,497	3,969
Net current assets		51,554	-	51,554	10,236
NET ASSETS		51,554	-	51,554	10,236
FUND BALANCES					
Unrestricted funds					
General funds	10	51,554	-	51,554	10,236
Restricted funds	10	-	-	-	-
		51,554	-	51,554	10,236

For the year ended 31 March 2023 the company was entitled to the exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.

Responsibilities of directors/trustees:

- a. The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with Section 476 of the Companies Act -- however, in accordance with Section 145 of the Charities Act 2011 the accounts have been examined by an independent examiner whose report forms part of this document.
- b. The directors/trustees acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Directors and signed on their behalf by:

Kevin Rose

Kevin Rose

1st December 2023

Date

Company no: 5761011

Charity no: 1115130

The notes on page 7-10 form part of these accounts.

**KINGS CHURCH TANDRIDGE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023**

1 Accounting Policies

The accounts have been prepared under the historic cost convention, in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014; and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), with the Companies Act 2006 and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The trustees (who are the charitable company's directors for the purposes of company law) have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

The following are the accounting policies which have been applied in dealing with material items:-

a) Donated and grant income:

Donated income and grants receivable are taken into account when received by the charity. Income received in circumstances where a claim for repayment of tax has been or will be made to HM Revenue & Customs is grossed up for the tax recoverable. Any amount of tax reclaimed from HM Revenue & Customs but not yet received is shown within the charity's debtors.

b) Other income and expenditure:

Investment income is taken into account when receivable and expenditure, including irrecoverable VAT, when incurred by the charity, regardless of when payment is made. Grants payable are taken into account at the earlier of when they are paid or become constructive obligations. Grants for the support of missionaries are accounted for on the basis of support that relates to the financial year.

c) Funds:

Unrestricted funds are donations and other income received or generated for the objects of the charity without specified purpose and are available for purposes as directed by the trustees. Restricted funds are amounts received where the donor has specified the purpose for which it should be used.

d) Fixed assets and depreciation:

Fixed assets acquired for use by the company are capitalised and depreciated over their estimated useful life unless they cost less than £1,000 in which case they are written off on purchase.

Depreciation periods are as follows:

Leasehold buildings	Over the 10 year period of the original lease to June 2016.
Equipment	Between 3 and 7 years

e) Pension costs:

The company operates a defined contribution scheme for certain of its employees. Pension premiums are charged as they are paid.

f) Taxation

The company is a registered charity and is exempt from taxation under the Income & Corporation Taxes Act.

g) Cashflow statement

The company has taken advantage of the exemption provided by the FRS 102 SORP and has not prepared a Cash Flow Statement for the year.

KINGS CHURCH TANDRIDGE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

2 Voluntary income	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
General donations	187,605	-	187,605	152,439
Tax recoverable	33,589	-	33,589	31,945
Grants	750	-	750	24,086
	<u>221,944</u>	<u>-</u>	<u>221,944</u>	<u>208,470</u>

None of the income in the year was restricted.

3 Charitable activities	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
a Direct Charitable Costs				
Staff costs	83,564	-	83,564	163,136
Outreach activity	2,483	-	2,483	4,047
Conferences and training	4,949	-	4,949	2,622
Youth activity	2,294	-	2,294	1,182
Sundry church activity	3,149	-	3,149	2,619
Gifts payable	22,980	-	22,980	18,225
	<u>119,419</u>	<u>-</u>	<u>119,419</u>	<u>191,832</u>
b Support & Administration				
Property costs	47,698	-	47,698	40,737
Equipment and IT	2,380	-	2,380	1,248
Telephone	1,848	-	1,848	2,370
Governance costs	1,440	-	1,440	1,350
Other support costs	8,579	-	8,579	10,707
	<u>61,944</u>	<u>-</u>	<u>61,944</u>	<u>56,412</u>
Combined charitable activity cost	<u>181,364</u>	<u>-</u>	<u>181,364</u>	<u>248,244</u>

c Gifts	Institutions	Individuals	2023	2022
	£	£	£	£
Mission and church planting	11,400	-	11,400	9,098
Relief of poverty	11,430	150	11,580	9,128
Educational grants		-	0	0
	<u>22,830</u>	<u>150</u>	<u>22,980</u>	<u>18,225</u>

The charity's principal gifts to institutions comprised:

	2023	2022
	£	£
New Ground Churches	17,000	13,823
River of Life Church Zimbabwe	5,500	4,073
Grants to institutions for less than £1,000 each	480	330
	<u>22,980</u>	<u>18,225</u>

None of the expenditure in the year was restricted.

The fee payable to the independent examiner for examining the accounts was £1,440 (2022: £1,350); in addition the charity paid £724 (2022: £843) to Stewardship for payroll bureau services.

**KINGS CHURCH TANDRIDGE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023**

4 Staff Costs	2023	2022
	£	£
Gross wages, salaries & benefits in kind	73,869	139,416
Employer's national insurance costs	1,952	9,946
Pension costs	7,743	13,775
Total staff costs	<u>83,564</u>	<u>163,136</u>

The charity has 3 full time equivalent employed staff at year end. Its activities are generally carried out by volunteers. No staff received salaries at a rate of more than £60,000 per annum.

No members of staff were considered key management other than the Elders.

Total employment benefit payments to key management during the year including the above were £66,021 (2022- £131,572)

5 Tangible Fixed Assets	2023	2022
	Leasehold Buildings £	Leasehold Buildings £
Cost		
At 1 April	51,416	51,416
Additions	-	-
At 31 March	<u>51,416</u>	<u>51,416</u>
Accumulated Depreciation		
At 1 April	51,416	51,416
Charge for the year	-	-
At 31 March	<u>51,416</u>	<u>51,416</u>
Net book value	<u>-</u>	<u>-</u>

6 Debtors and Prepayments	2023	2022
	£	£
Tax recoverable	2,357	2,721
Prepayments	3,349	4,199
	<u>5,706</u>	<u>6,920</u>

7 Cash at Bank and in Hand	2023	2022
Bank operating accounts	24,222	7,237
Bank deposits	25,058	25
Petty cash	65	24
	<u>49,345</u>	<u>7,285</u>

8 Creditors: liabilities falling due within one year	2023	2022
Accruals	3,497	3,969
	<u>3,497</u>	<u>3,969</u>

There is also a commitment to rent payable on the church offices at the Kings Centre, 33 Amy Rd of £24,000 per annum until June 2026.

9 Pension commitments

During the year employer's pension contributions totalling £7,743 (2022: £13,775) were payable to defined contribution personal pension schemes. No pension contributions were owing at the balance sheet date (2022: £nil).

**KINGS CHURCH TANDRIDGE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023**

10 Funds

The assets and liabilities represented by the various funds are as follows:

	Fixed assets £	Bank & cash balances £	Other net assets £	Total £
Restricted funds	-	-	-	-
Unrestricted funds	-	49,345	2,208	51,554
	-	49,345	2,208	51,554

11 Related Party Transactions

During the year the charity received donations totalling £43,850 (2022 £37,771) from related parties (which includes Trustees and anyone closely connected to them).

Except as disclosed in note 4 Staff Costs, there have been no other transactions with related parties during the year.

12 Members

Each member of the company commits to contribute if the charity is wound up an amount of £10.

KINGS CHURCH TANDRIDGE

England & Wales - Charity number 1115130

Accounts

Kings Church Tandridge
**Report and
Accounts**

Year Ended 31 March 2022

KINGS CHURCH TANDRIDGE
FOR THE YEAR ENDED 31 MARCH 2022

COMPANY INFORMATION

Directors/Trustees	D Barlow M Corbett M Soden
Company Secretary	M Soden
Governing Document	Memorandum and Articles of Association dated 29 March 2006.
Company Registration Number	5761011
Charity Registration Number	1115130
Registered Office	Kings Church Centre 33 Amy Road Oxted Surrey, RH8 0PW
Independent Examiner	Sarah Crispin ACA Stewardship 1 Lamb's passage London EC1Y 8AB
Bankers	Barclays Bank plc

CONTENTS

Company Information	Page 1
Directors' Report	2-3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Accounts	7-10

KINGS CHURCH TANDRIDGE
REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31 MARCH 2022

The Directors have pleasure in submitting their Report and Accounts for the year.

Objects of the charity

The charity seeks to demonstrate the Christian faith in action by being a church in the Tandridge area.

Government

Primary policy establishment and operating decisions of the charity rest with the Directors who meet regularly to monitor the activities of the Company. In addition, the Directors have appointed a management team to run the day to day activities. New Directors are recruited by the existing Directors and appointed by the members at the annual general meeting. Directors are also permitted to fill casual vacancies between annual meetings if appropriate.

Review of Activities

The Church is not a building, but a gathering of ordinary people of different ages and backgrounds, whose lives have been changed by Jesus Christ, the Son of God. The New Testament reveals the Church as a community of people, properly taught and cared for, who by loving and serving Jesus Christ, were also committed to love and care for each other and to bring a blessing to the area in which they lived. King's Church, its trustees, elders and members, are committed to the restoration of those New Testament principles. It is not alone in this, it is one of many Churches in the area, country and all over the world that is re-discovering the excitement of knowing Jesus Christ. The vision is to see the people of Tandridge come into this experience of knowing Jesus as their Lord, Saviour and friend.

To achieve these objectives the following activities were undertaken in four key areas:-

Building the Church

Due to Covid-19 restrictions the Sunday church meetings continued to be held online until June 2021, but during the summer months the church met in person outdoors and then finally back inside the usual venue from September. This re-energised the desire for worship, teaching, prayer and fellowship, which are fundamental to church life together.

Due to a number of factors the decision was taken that the after school club, called Friday Club, would not continue in the way it had done before the pandemic. The group was aimed at children aged 5-11 in order to help them develop a deep personal faith in Jesus Christ. Instead the church is engaging a part time member of staff to work with families and children in the church, plus those we have contact with from the local community.

The church youth group called Impact continued to meet regularly either online or in person as restrictions allowed. Leaders of the youth team endeavoured to maintain good levels of contact and support with the young people, many of whom found life difficult under lockdown with the closure of schools and subsequently the readjustment to some normality as restrictions lifted.

Small mid week groups for members of the church continued to meet throughout the year either online or in person, usually on a bi-weekly basis to aid discipleship and build community. Weekly, monthly and termly prayer meetings were held in order to pray for the activities of the church and things going on in our local community, the nation and the world.

The members of the church have consistently been applying the principles of church life outlined in the New Testament to be 'salt and light' in the community, in the places they live and work and in having an impact on social attitudes in wider national society. This is a very major part of the purpose of the church and much of it is done without publicity. The enormous amount of time spent in this way cannot be quantified.

Over the course of the year, in spite of unprecedented restrictions placed on the church and society in general by the government's response to the global pandemic, the church has managed to replicate most of its normal activity online and then in person as restrictions lifted.

Sharing the Gospel

During the year Alpha and Just Looking courses were run online. These courses are intended to introduce both adults and young people to the Christian faith.

At Christmas the carol service was able to run in person although attendance was less than usual under the circumstances.

Whilst Covid restrictions were in place our services were streamed via an online platform free of charge to anyone who wanted to watch and learn more about Christianity.

Serving the Community

Due to Covid-19 restrictions the Winter Night Shelter run by Renewed Hope Trust for the homeless and rough sleepers during the winter period did not operate. The Trust decided that instead they would seek to help through their drop in centre in Redhill. As a church we continued to support and pray for this work and are open to partner with them again in the future.

At Christmas a number of hampers containing food and gifts were given by the church to various families within the community in liaison with the Family Support team from Tandridge District Council and the Tandridge Family Centre in Hurst Green.

During the year the Church launched two new ministries in response to the needs of the poor in our community. Firstly we became a distribution satellite for a Foodbank in nearby Caterham. This involves a dedicated team of volunteers distributing food supplied by the Foodbank to local individuals and families in need. Secondly we became a CMA Connect Centre where a small team of trained volunteers aim to help people manage their finances and get debt free. These two initiatives have found a valuable inter-connection as some Caterham Foodbank volunteers have now trained as Money Mentors enabling them to serve those in need of debt support in their own local area.

Reaching the Nations

Throughout the year we have participated in, and supported, the sphere of churches known as New Ground which is part of the Newfrontiers family of churches. New Ground is committed to developing ministry of like minded churches in the UK and overseas, seeking to further demonstrate the Christian faith in action by training leaders, supporting new churches and encouraging Christian fellowship and discipleship.

Our aim is also to support other churches working elsewhere both in the United Kingdom and overseas. This support has primarily been through building personal relationship with a number of overseas churches in Mexico, Zimbabwe, and the USA who are part of Newfrontiers, and also with several churches who are linked to the New Ground sphere, to provide both practical and financial assistance. No specific objectives were set in this regard but £4,403 (2021- £19,789) has been contributed directly to these ends. There has also been indirect support to the Newfrontiers family of churches through granting £13,823 (2021- £16,707) for their work in church planting and the relief of poverty which extends across all continents.

In planning the activities the Directors have given consideration to the guidance on public benefit issued by the Charity Commission.

The Future

The vision of the church is that it will help each member to have a fresh daily walk with God, to see each member developing in maturity, to develop work helping the communities in which we live and help bring hope and purpose to the next generation.

Financial Review

In common with many churches across the UK, the number of regular members attending Kings Church after the Covid restrictions were fully lifted was lower than prior to the pandemic, which led to a £11k (9.2%) decline in regular monthly giving for the year. This, combined with a £48k reduction in one off gifts and special offerings (particularly high in 2020/21), and associated Gift Aid recovery resulted in 2021/22 financial year income decreasing by 24.2% to £209,071. Costs of activity decreased 5.3% to £248,244 primarily as a result of fewer grant awards. The net result was a deficit of £39,173 (2021 - surplus of £13,712). The free cash reserve at the year end date was £7,285 (2021 - £43,008).

Recognising that the lower level of income in 2021/22 was likely to continue due to permanent leavers, the Elders responded to the need for a significant reduction in cost base by reducing the number of full time employees from 4 at December 2021 to 2 by August 2022. As a result it has been possible to budget a surplus for financial year 2022/23 of £15,000. Due to the cost savings and a generous special offering in May 2022, cash reserves had been restored to £26.5k by the end of August. The Directors and Trustees monitor the financial position on a monthly basis and consider it satisfactory now that cash reserves in excess of the longstanding policy have been re-established, with a positive cashflow budgeted for the remainder of the financial year.

Reserves Policy

The Board of Directors have a long established policy whereby free reserves held by the charity should be maintained at no less than approximately £20,000. Should income not achieve budgeted levels the Directors are confident that the members of the church will provide funding as required. Standing orders account for the vast majority of regular monthly income and Special Offerings have always been very well supported.

Risk Statement

The Directors have reviewed the risks to which a small charity operating with few employees is exposed. Appropriate procedures are in place to identify, monitor and review these risks on a regular basis.

Directors' Responsibilities

Charity law requires us as Directors to prepare financial statements for each accounting year which give a true and fair view of the state of the company and of its income and expenditure for the year. To this end we:-

1. Select suitable accounting policies and apply them consistently.
2. Make judgements and estimates that are reasonable and prudent.
3. State whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts.
4. Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

We are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the company and enable us to ensure that the financial statements comply with the Companies Act 2006.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

Approval

This report was approved by the Directors and signed on their behalf by:

Dale Barlow

Dale Barlow

Date: 22 November 2022

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
KINGS CHURCH TANDRIDGE**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022 on pages 5 to 10 following, which have been prepared on the basis of the accounting policies set out on pages 7.

Responsibilities and basis of report

As the charity's 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 charity'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 The Institute of Chartered Accountants of Scotland, 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:

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.

Sarah Crispin

Sarah Crispin ACA
Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Date: 24th November 2022

KINGS CHURCH TANDRIDGE

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022**

SUMMARY INCOME AND EXPENDITURE ACCOUNT

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	208,470	-	208,470	275,811
Investments		1	-	1	34
Charitable activities		600	-	600	-
Total income and endowments		209,071	-	209,071	275,845
EXPENDITURE ON					
Charitable activities	3	248,244	-	248,244	262,133
Total expenditure		248,244	-	248,244	262,133
Net income/(expenditure)		(39,173)	-	(39,173)	13,712
Net movement in funds		(39,173)	-	(39,173)	13,712
Reconciliation of funds:					
Total funds brought forward		49,409	-	49,409	35,697
Total funds carried forward		10,236	-	10,236	49,409

Movements on reserves and all recognised gains and losses are shown above.

The notes on page 7-10 form part of these accounts.

KINGS CHURCH TANDRIDGE

**BALANCE SHEET
AS AT 31 MARCH 2022**

	Note	Unrestricted Funds £	Restricted Funds £	Total funds 2022 £	Total funds 2021 £
FIXED ASSETS					
Tangible assets	5	-	-	-	-
		-	-	-	-
CURRENT ASSETS					
Debtors	6	6,920	-	6,920	8,410
Cash at bank	7	7,285	-	7,285	43,008
		14,205	-	14,205	51,418
CURRENT LIABILITIES					
Liabilities falling due within one year	8	3,969	-	3,969	2,009
Net current assets		10,236	-	10,236	49,409
NET ASSETS					
		10,236	-	10,236	49,409
FUND BALANCES					
Unrestricted funds					
General funds	10	10,236	-	10,236	49,409
Restricted funds					
	10	-	-	-	-
		10,236	-	10,236	49,409

For the year ended 31 March 2022 the company was entitled to the exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.

Responsibilities of directors/trustees:

- a. *The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with Section 476 of the Companies Act – however, in accordance with Section 145 of the Charities Act 2011 the accounts have been examined by an independent examiner whose report forms part of this document.*
- b. *The directors/trustees acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.*

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Directors and signed on their behalf by:

Dale Barlow

Dale Barlow

22 November 2022

Date

Company no: 5761011

Charity no: 1115130

The notes on page 7-10 form part of these accounts.

**KINGS CHURCH TANDRIDGE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022**

1 Accounting Policies

The accounts have been prepared under the historic cost convention, in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014; and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), with the Companies Act 2006 and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The trustees (who are the charitable company's directors for the purposes of company law) have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements. In making this assessment the Trustees have considered the ongoing impact of Covid-19 and have concluded its impact on net income is unlikely to be material.

The following are the accounting policies which have been applied in dealing with material items:-

a) Donated and grant income:

Donated income and grants receivable are taken into account when received by the charity. Income received in circumstances where a claim for repayment of tax has been or will be made to HM Revenue & Customs is grossed up for the tax recoverable. Any amount of tax reclaimed from HM Revenue & Customs but not yet received is shown within the charity's debtors.

b) Other income and expenditure:

Investment income is taken into account when receivable and expenditure, including irrecoverable VAT, when incurred by the charity, regardless of when payment is made. Grants payable are taken into account at the earlier of when they are paid or become constructive obligations. Grants for the support of missionaries are accounted for on the basis of support that relates to the financial year.

c) Funds:

Unrestricted funds are donations and other income received or generated for the objects of the charity without specified purpose and are available for purposes as directed by the trustees. Restricted funds are amounts received where the donor has specified the purpose for which it should be used.

d) Fixed assets and depreciation:

Fixed assets acquired for use by the company are capitalised and depreciated over their estimated useful life unless they cost less than £1,000 in which case they are written off on purchase.

Depreciation periods are as follows:

Leasehold buildings	Over the 10 year period of the original lease to June 2016.
Equipment	Between 3 and 7 years

e) Pension costs:

The company operates a defined contribution scheme for certain of its employees. Pension premiums are charged as they are paid.

f) Taxation

The company is a registered charity and is exempt from taxation under the Income & Corporation Taxes Act.

g) Cashflow statement

The company has taken advantage of the exemption provided by the FRS 102 SORP and has not prepared a Cash Flow Statement for the year.

KINGS CHURCH TANDRIDGE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022

2 Voluntary income

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
General donations	152,439	-	152,439	203,726
Tax recoverable	31,945	-	31,945	39,962
Grants	24,086	-	24,086	32,124
	<u>208,470</u>	<u>-</u>	<u>208,470</u>	<u>275,811</u>

None of the income in the year was restricted.

3 Charitable activities

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021	
	£	£	£	£	
a Direct Charitable Costs					
Staff costs	Note 4	163,136	-	163,136	165,775
Outreach activity		4,047	-	4,047	2,038
Conferences and training		2,622	-	2,622	2,423
Church weekend		0	-	0	0
Youth activity		1,182	-	1,182	1,850
Sundry church activity		2,619	-	2,619	2,097
Grants payable	Note 3c	18,225	-	18,225	36,496
		<u>191,832</u>	<u>-</u>	<u>191,832</u>	<u>210,679</u>
b Support & Administration					
Property costs		40,737	-	40,737	34,092
Equipment and IT		1,248	-	1,248	8,058
Telephone		2,370	-	2,370	2,264
Governance costs		1,350	-	1,350	1,440
Other support costs		10,707	-	10,707	5,600
		<u>56,412</u>	<u>-</u>	<u>56,412</u>	<u>51,454</u>
Combined charitable activity cost		<u>248,244</u>	<u>-</u>	<u>248,244</u>	<u>262,133</u>
c Grants					
	Institutions	Individuals	2022	2021	
	£	£	£	£	
Mission and church planting	9,098	-	9,098	14,773	
Relief of poverty	9,128	-	9,128	21,722	
Educational grants	0	-	0	0	
	<u>18,225</u>	<u>-</u>	<u>18,225</u>	<u>36,496</u>	

The charity's principal grants to institutions comprised:

	2022	2021
	£	£
New Ground Churches	13,823	16,707
River of Life Church Zimbabwe	4,073	18,209
New Frontiers International Trust Ltd	0	1,000
Grants to institutions for less than £1,000 each	330	580
	<u>18,225</u>	<u>36,496</u>

None of the expenditure in the year was restricted.

The fee payable to the independent examiner for examining the accounts was £1,350 (2021: £1,350); in addition the charity paid £843 (2021: £793) to Stewardship for payroll bureau services.

**KINGS CHURCH TANDRIDGE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022**

4 Staff Costs	2022	2021
	£	£
Gross wages, salaries & benefits in kind	139,416	142,866
Employer's national insurance costs	9,946	10,243
Pension costs	13,775	12,666
Total staff costs	<u>163,136</u>	<u>165,775</u>

The charity has 3 full time equivalent employed staff at year end. Its activities are generally carried out by volunteers. No staff received salaries at a rate of more than £60,000 per annum.

No members of staff were considered key management other than the Elders detailed below.

D Barlow, a Trustee, received a salary in his capacity as Elder of the charity during the year of £38,190 (2021 £50,414) and had a £3,819 (2021 £4,958) pension contribution paid on his behalf, as permitted by the governing document.

Total employment benefit payments to key management during the year including the above were £131,572 (2021- £135,527)

5 Tangible Fixed Assets	2022	2021
	Leasehold Buildings £	Leasehold Buildings £
Cost		
At 1 April	51,416	51,416
Additions	-	-
At 31 March	<u>51,416</u>	<u>51,416</u>
Accumulated Depreciation		
At 1 April	51,416	51,416
Charge for the year	-	-
At 31 March	<u>51,416</u>	<u>51,416</u>
Net book value	<u>-</u>	<u>-</u>

6 Debtors and Prepayments	2022	2021
	£	£
Tax recoverable	2,721	3,076
Prepayments	4,199	5,334
	<u>6,920</u>	<u>8,410</u>

7 Cash at Bank and in Hand	2022	2021
Bank operating accounts	7,237	26,814
Bank deposits	25	15,974
Petty cash	24	220
	<u>7,285</u>	<u>43,008</u>

8 Creditors: liabilities falling due within one year	2022	2021
Accruals	3,969	2,009
	<u>3,969</u>	<u>2,009</u>

There is also a commitment to rent payable on the church offices at the Kings Centre, 33 Amy Rd of £24,000 per annum until June 2026.

9 Pension commitments

During the year employer's pension contributions totalling £13,775 (2021: £12,666) were payable to defined contribution personal pension schemes. No pension contributions were owing at the balance sheet date (2021: £nil).

**KINGS CHURCH TANDRIDGE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022**

10 Funds

The assets and liabilities represented by the various funds are as follows:

	Fixed assets £	Bank & cash balances £	Other net assets £	Total £
Restricted funds	-	-	-	-
Unrestricted funds	-	7,285	2,951	10,236
	-	7,285	2,951	10,236

11 Related Party Transactions

During the year the charity received donations totalling £37,771 (2021 £41,807) from related parties (which includes Trustees and anyone closely connected to them).

Except as disclosed in note 4 Staff Costs, there have been no other transactions with related parties during the year.

12 Members

Each member of the company commits to contribute if the charity is wound up an amount of £10.

KINGS CHURCH TANDRIDGE

England & Wales - Charity number 1115130

Accounts

Kings Church Tandridge
**Report and
Accounts**

Year Ended 31 March 2021

KINGS CHURCH TANDRIDGE
FOR THE YEAR ENDED 31 MARCH 2021

COMPANY INFORMATION

Directors/Trustees	D Barlow M Corbett M Soden
Company Secretary	M Soden
Lead Elder	D Barlow
Governing Document	Memorandum and Articles of Association dated 29 March 2006.
Company Registration Number	5761011
Charity Registration Number	1115130
Registered Office	Kings Church Centre 33 Amy Road Oxted Surrey, RH8 0PW
Independent Examiner	Archie McDowall BA, CA Stewardship 1 Lamb's passage London EC1Y 8AB
Bankers	Barclays Bank plc

CONTENTS

Company Information	Page 1
Directors' Report	2-3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Accounts	7-10

**KINGS CHURCH TANDRIDGE
REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31 MARCH 2021**

The Directors have pleasure in submitting their Report and Accounts for the year.

Objects of the charity

The charity seeks to demonstrate the Christian faith in action by being a church in the Tandridge area.

Government

The policy and operating decisions of the charity rest with the Directors who meet regularly to monitor the activities of the Company. New Directors are recruited by the existing Directors and appointed by the members at the annual general meeting. Directors are also permitted to fill casual vacancies between annual meetings if appropriate.

Review of Activities

The Church is not a building, but a gathering of ordinary people of different ages and backgrounds, whose lives have been changed by Jesus Christ, the Son of God. The New Testament reveals the Church as a community of people, properly taught and cared for, who by loving and serving Jesus Christ, were also committed to love and care for each other and to bring a blessing to the area in which they lived. King's Church, its trustees, elders and members, are committed to the restoration of those New Testament principles. It is not alone in this, it is one of many Churches in the area, country and all over the world that is re-discovering the excitement of knowing Jesus Christ. The vision is to see the people of Tandridge come into this experience of knowing Jesus as their Lord, Saviour and friend.

To achieve these objectives the following activities were undertaken in four key areas:-

Building the Church

Due to Covid-19 restrictions in-person meetings could not be held each Sunday in Oxted. However, each week using online platforms such as Zoom the church was able to gather for worship, teaching, prayer and fellowship. At the end of each service an opportunity for prayer and fellowship was offered using the 'chat room' facility in Zoom.

Due to Covid-19 restrictions the weekly group meeting in Oxted School called The Hub for the benefit of students who are interested in Christianity was unable to take place.

Due to Covid-19 restrictions the after school club called Friday Club was unable to meet weekly during term time. It was aimed at children aged 5-11 in order to help them develop a deep personal faith in Jesus Christ whilst having lots of fun with friends. However the children involved were sent a magazine style 'activity pack' each week which provided some teaching and activities that could be done at home whilst in lockdown. Many parents commented how helpful they found the material during what was a very difficult time for families.

During Covid-19 restrictions the church youth group called Impact continued to meet every week via Zoom. Members of the youth team endeavoured to maintain good levels of contact and support with the young people, many of whom were finding life difficult under lockdown and closure of schools for much of the year. As restrictions lifted at various times the group were able to meet together in limited form as government guidelines allowed.

During Covid-19 restrictions small mid week groups for members of the church continued to meet throughout the year via Zoom to aid discipleship and build community. Weekly, monthly and termly prayer meetings were also held on Zoom in order to pray for the activities of the church and things going on in our local community, the nation and the world.

The members of the church have consistently been applying the principles of church life outlined in the New Testament to be 'salt and light' in the community, in the places they live and work and in having an impact on social attitudes in wider national society. This is a very major part of the purpose of the church and much of it is done without publicity. The enormous amount of time spent in this way cannot be quantified.

Over the course of the year, in spite of unprecedented restrictions placed on the church and society in general by the government's response to the global pandemic, the church has managed to replicate most of its normal activity online.

Sharing the Gospel

During the year, Alpha and Just Looking courses were run online. These courses are intended to introduce both adults and young people to the Christian faith.

At Christmas the carol service was run online with many guests invited and watching via a streaming service.

Although not able to meet in person on a Sunday due to the Covid-19 restrictions, all services were streamed free of charge to anyone who wanted to watch and learn more about Christianity.

Serving the Community

Due to Covid-19 restrictions the Baby Drop-In was unable to operate this year and at present there are no plans to start again unless a need becomes apparent once more.

Due to Covid-19 restrictions the Winter Night Shelter run for the homeless and rough sleepers during the winter period did not operate. This had involved providing food and accommodation for on average between 6 and 10 people each evening. The Renewed Hope Trust are reviewing how they might operate and support this group of people in future.

Due to Covid-19 restrictions the four day children's summer club called Criss-Cross was unable to run. Previously, with the support of other local churches, it ran during the first week of the school summer holidays and was attended by over 80 different children.

At Christmas a number of hampers containing food and gifts were given by the church to various families within the community in liaison with the Family Support team from Tandridge District Council. During the early stages of lockdown many church members placed notes through neighbours doors offering assistance with food, medicines or other essentials. Some months into the lockdown the church devised plans for two new ministries in response to rising needs. These were for a Community Money Advice Centre and to become a satellite of the Caterham Food Bank helping people with food poverty. Both have started serving individuals and families during Spring 2021.

Reaching the Nations

Throughout the year we have participated in, and supported, the sphere of churches known as New Ground which is part of the Newfrontiers family of churches. New Ground is committed to developing ministry of like minded churches in the UK and overseas, seeking to further demonstrate the Christian faith in action by training leaders, supporting new churches and encouraging Christian fellowship and discipleship.

Our aim is also to support churches working elsewhere both in the United Kingdom and overseas. This support has primarily been through building personal relationship with a number of overseas churches in Mexico, Zimbabwe, and the USA who are part of Newfrontiers, and also with a number of churches who are linked to the New Ground sphere providing, as appropriate, practical and financial assistance. No specific objectives were set in this regard but £19,789 has been contributed directly to these ends. There has also been indirect support by helping the funding of Newfrontiers and family churches through granting £16,707 for their work in church planting and the relief of poverty which extends across all continents.

In planning the activities the Directors have given consideration to the guidance on public benefit issued by the Charity Commission.

The Future

The vision of the church is that it will help each member to have a fresh daily walk with God, to see each member developing in maturity, to develop work helping the communities in which we live and help bring hope and purpose to the next generation in our schools.

Financial Review

As part of the Kings Church vision and commitment to expanding its activity both in respect of its own members and further into the local community, a conscious decision was made to use its cash reserves to invest in the next decade of service. Critical to success was the need for additional high quality people to carry the work forward. This resulted in a number of years of planned deficits. In the 2020/21 financial year income decreased some 4.1% to £275,845 whilst costs of activity decreased 10.9% to £262,133, resulting in a surplus of £13,712 (2020 deficit of £6,466). The free cash reserve at the year end date was £43,008 (2020 £42,763). Recognising that the lower level of income in 2020/21 was likely to continue due to permanent leavers, a break even position has been budgeted for 2021/22. However, continuing government restrictions as a result of the Covid-19 pandemic have materially curtailed normal church activity, particularly in the first half year, resulting in significant cost savings whilst regular giving has held relatively constant. The Directors and Trustees monitor the financial position on a monthly basis and consider it satisfactory in light of the present strategy.

Reserves Policy

The Board of Directors have a long established a policy whereby free reserves held by the charity should be maintained at no less than approximately £20,000. Should income not achieve budgeted levels the Directors are confident that the members of the church will provide funding as required. Standing orders account for some 90% of regular monthly income and Special Offerings have always been very well supported.

Risk Statement

The Directors have reviewed the risks to which a small charity operating with few employees is exposed. Appropriate procedures are in place to identify, monitor and review these risks on a regular basis.

Directors' Responsibilities

Charity law requires us as Directors to prepare financial statements for each accounting year which give a true and fair view of the state of the company and of its income and expenditure for the year. To this end we:-

1. Select suitable accounting policies and apply them consistently.
2. Make judgements and estimates that are reasonable and prudent.
3. State whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts.
4. Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

We are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the company and enable us to ensure that the financial statements comply with the Companies Act 2006.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

Approval

This report was approved by the Directors on 7th December 2021 and signed on their behalf by:



Dale Barlow

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
KINGS CHURCH TANDRIDGE**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021 on pages 5 to 10 following, which have been prepared on the basis of the

Responsibilities and basis of report

As the charity's 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 charity'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 The Institute of Chartered Accountants of Scotland, 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:

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.

Archie McDowall

Archie McDowall BA, CA
Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Date: 9 December 2021

KINGS CHURCH TANDRIDGE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2021

SUMMARY INCOME AND EXPENDITURE ACCOUNT

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	275,811	-	275,811	272,552
Investments		34	-	34	46
Charitable activities			-	-	15,092
Total income and endowments		275,845	-	275,845	287,690
EXPENDITURE ON					
Charitable activities	3	262,133	-	262,133	294,155
Total expenditure		262,133	-	262,133	294,155
Net income/(expenditure)		13,712	-	13,712	(6,466)
Net movement in funds		13,712	-	13,712	(6,466)
Reconciliation of funds:					
Total funds brought forward		35,697	-	35,697	42,162
Total funds carried forward		49,409	-	49,409	35,697

Movements on reserves and all recognised gains and losses are shown above.

The notes on page 7-10 form part of these accounts.

KINGS CHURCH TANDRIDGE

**BALANCE SHEET
AS AT 31 MARCH 2021**

	Note	Unrestricted Funds £	Restricted Funds £	Total funds 2021 £	Total funds 2020 £
FIXED ASSETS					
Tangible assets	5	-	-	-	-
CURRENT ASSETS					
Debtors	6	8,410	-	8,410	8,768
Cash at bank	7	43,008	-	43,008	42,763
		51,418	-	51,418	51,531
CURRENT LIABILITIES					
Liabilities falling due within one year	8	2,009	-	2,009	15,834
Net current assets		49,409	-	49,409	35,697
NET ASSETS					
		49,409	-	49,409	35,697
FUND BALANCES					
Unrestricted funds					
General funds	9	49,409	-	49,409	35,697
Restricted funds					
	9	-	-	-	-
		49,409	-	49,409	35,697

For the year ended 31 March 2021, the company was entitled to the exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.

Responsibilities of directors/trustees:

- a. The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with Section 476 of the Companies Act -- however, in accordance with Section 145 of the Charities Act 2011 the accounts have been examined by an independent examiner whose report forms part of this document.*
- b. The directors/trustees acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.*

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Directors and signed on their behalf on the 7th December 2021 by:



Dale Barlow

Company no: 5761011

Charity no: 1115130

The notes on page 7-10 form part of these accounts.

KINGS CHURCH TANDRIDGE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting Policies

The accounts have been prepared under the historic cost convention, in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014; and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).

The trustees (who are the charitable company's directors for the purposes of company law) have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements. In making this assessment the Trustees have considered the impact of Covid-19 and have concluded its net impact on net income will not be material.

The following are the accounting policies which have been applied in dealing with material items:-

a) Donated and grant income:

Donated income and grants receivable are taken into account when received by the charity. Income received in circumstances where a claim for repayment of tax has been or will be made to HM Revenue & Customs is grossed up for the tax recoverable. Any amount of tax reclaimed from HM Revenue & Customs but not yet received is shown within the charity's debtors.

b) Other income and expenditure:

Investment income is taken in to account when receivable and expenditure, including irrecoverable VAT, when incurred by the charity, regardless of when payment is made. Grants payable are taken in to account at the earlier of when they are paid or become constructive obligations. Grants for the support of missionaries are accounted for on the basis of support that relates to the financial year.

c) Funds:

Unrestricted funds are donations and other income received or generated for the objects of the charity without specified purpose and are available for purposes as directed by the trustees. Restricted funds are amounts received where the donor has specified the purpose for which it should be used.

d) Fixed assets and depreciation:

Fixed assets acquired for use by the company are capitalised and depreciated over their estimated useful life unless they cost less than £500 when they are written off on purchase.

Depreciation periods are as follows:

Leasehold buildings	Over the 10 year period of the original lease to June 2016.
Equipment	Between 3 and 7 years

e) Pension costs:

The company operates a defined contribution scheme for certain of its employees. Pension premiums are charged as they are paid.

f) Taxation

The company is a registered charity and is exempt from taxation under the Income & Corporation Taxes Act

g) Cashflow statement

The company has taken advantage of the exemption provided by the FRS 102 SORP and has not prepared a Cash Flow Statement for the year.

KINGS CHURCH TANDRIDGE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021

2 Voluntary income	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
	£	£	£	£
General donations	203,726	-	203,726	202,246
Tax recoverable	39,962	-	39,962	39,082
Grants	32,124	-	32,124	31,224
	<u>275,811</u>	<u>-</u>	<u>275,811</u>	<u>272,552</u>

None of the income in the year was restricted.

3 Charitable activities	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
	£	£	£	£
a Direct Charitable Costs				
Staff costs	165,775	-	165,775	166,775
Outreach activity	2,038	-	2,038	10,342
Conferences and training	2,423	-	2,423	5,015
Church weekend	0	-	0	5,618
Youth activity	1,850	-	1,850	10,238
Sundry church activity	2,097	-	2,097	5,392
Grants payable	36,496	-	36,496	27,654
	<u>210,679</u>	<u>-</u>	<u>210,679</u>	<u>231,035</u>
b Support & Administration	£	£	£	£
Property costs	34,092	-	34,092	47,043
Equipment and IT	8,058	-	8,058	4,497
Telephone	2,264	-	2,264	2,896
Governance costs	1,440	-	1,440	1,440
Other support costs	5,600	-	5,600	7,246
	<u>51,454</u>	<u>-</u>	<u>51,454</u>	<u>63,121</u>
Combined charitable activity cost	<u>262,133</u>	<u>-</u>	<u>262,133</u>	<u>294,155</u>
c Grants	Institutions	Individuals	2021	2020
	£	£	£	£
Mission and church planting	14,473	300	14,773	12,965
Relief of poverty	21,722	0	21,722	14,689
Educational grants	0	0	0	0
	<u>36,196</u>	<u>300</u>	<u>36,496</u>	<u>27,654</u>

The charity's principal grants to institutions comprised:

	2021	2020
	£	£
New Ground Churches	16,707	12,000
River of Life Church & Discipleship Nations Zimbabwe	18,209	10,270
International Justice Mission	0	2,000
Renewed Hope Trust	0	2,844
New Frontiers International Trust Ltd	1,000	0
Grants to institutions for less than £1,000 each	580	540
	<u>36,496</u>	<u>27,654</u>

None of the expenditure in the year was restricted.

KINGS CHURCH TANDRIDGE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021

4 Staff & Trustees	2021	2020
	£	£
Gross wages, salaries & benefits in kind	142,866	142,866
Employer's national insurance costs	10,243	11,243
Pension costs	12,666	12,666
Total staff costs	<u>165,775</u>	<u>166,775</u>

The charity has 4 full time equivalent employed staff. Its activities are generally carried out by volunteers.

No staff received salaries at a rate of more than £60,000 per annum.

No members of staff were considered key management other than the Elder detailed below.

D Barlow, a Trustee, received a salary in his capacity as Lead Elder of the charity during the year of £50,414 (2020 £50,414) and had a £4,958 (2020 £4,958) pension contribution paid on his behalf, as permitted by the governing document.

No remuneration was paid to any other trustee during the year nor to any person connected to them.

The total amount of donations funded by Trustees and connected parties was £39,780 (2020 £43,600).

Fees payable to Stewardship, other than for the independent examination, for payroll bureau services, totalled £793 (2020 £829).

5 Tangible Fixed Assets	2021	2020
	Leasehold Buildings £	Leasehold Buildings £
Cost		
At 1 April	51,416	51,416
Additions	-	-
At 31 March	<u>51,416</u>	<u>51,416</u>
Accumulated Depreciation		
At 1 April	51,416	51,416
Charge for the year	-	-
At 31 March	<u>51,416</u>	<u>51,416</u>
Net book value	<u>-</u>	<u>-</u>

6 Debtors and Prepayments	2021	2020
	£	£
Tax recoverable	3,076	2,881
Prepayments	5,334	5,887
	<u>8,410</u>	<u>8,768</u>

7 Cash at Bank and in Hand	2021	2020
Bank operating accounts	26,814	14,520
Bank deposits	15,974	28,023
Petty cash	220	220
	<u>43,008</u>	<u>42,763</u>

8 Creditors: liabilities falling due within one year	2021	2020
Accruals	2,009	15,834
	<u>2,009</u>	<u>15,834</u>

There is also a commitment to rent payable on the church offices at the Kings Centre, 33 Amy Rd of £24,000 per annum until June 2026.

KINGS CHURCH TANDRIDGE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021

9 Funds

The assets and liabilities represented by the various funds are as follows:

	Fixed assets £	Bank & cash balances £	Other net assets £	Total £
Restricted funds	-	-	-	-
Unrestricted funds	-	43,008	6,401	49,409
	-	43,008	6,401	49,409

10 Members

Each member of the company commits to contribute if the charity is wound up an amount of £10.