

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

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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	Note 4	165,775	-	165,775
Outreach activity		2,038	-	2,038
Conferences and training		2,423	-	2,423
Church weekend		0	-	0
Youth activity		1,850	-	1,850
Sundry church activity		2,097	-	2,097
Grants payable	Note 3c	36,496	-	36,496
		<u>210,679</u>	<u>-</u>	<u>210,679</u>
b Support & Administration				
Property costs		34,092	-	34,092
Equipment and IT		8,058	-	8,058
Telephone		2,264	-	2,264
Governance costs		1,440	-	1,440
Other support costs		5,600	-	5,600
		<u>51,454</u>	<u>-</u>	<u>51,454</u>
Combined charitable activity cost		<u>262,133</u>	<u>-</u>	<u>262,133</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

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.