

KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

England & Wales · Charity number 1120001

Details

Other names	KINGSLEY HALL CHURCH AND COMMUNITY CENTRE
Status	Registered
Legal form	Charitable company
Company number	06129881
Registered	2007-07-10
Register	View on the Charity Commission register

Contact

Address	Kingsley Hall Church & Community Ce Parsloes Avenue Dagenham Essex RM9 5NB
Phone	02085921708
Email	info@khccc.com
Website	www.khccc.com

Activities

Objects: ARE TO PROMOTE CHARITABLE PURPOSES FOR THE BENEFIT OF CHILDREN, YOUNG PERSONS AND ADULTS RESIDENT IN BECONTREE AND THE NEIGHBOURHOOD THEREOF:- (A) ADVANCING THE CHRISTIAN FAITH IN ACCORDANCE WITH THE PRINCIPLES SET OUT IN CLAUSE 4 HEREOF IN SUCH WAYS, BEING CHARITABLE, AS THE BOARD MAY THINK FIT.(B) ASSISTING AND EDUCATING PERSONS IN NEED AND THE PARENTS, GUARDIANS AND CARERS OF SUCH PERSONS;(C) PROVIDING OR ASSISTING IN THE PROCESSES OF FACILITIES, SUPPORT ADVICE AND OTHER ASSISTANCE OF CHRISTIAN GROUPS TO ALLOCATE THEIR CHARITABLE NEEDS

Activities: Performs work of a social, educational and religious nature for the benefits of local residents.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, Religious Activities, Amateur Sport
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

Geography

- **Area of benefit:** ESSEX
- Essex
- Throughout London

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,100,958	£1,568,098	£5,836,629	38
2024-03-31	£1,093,578	£1,308,088	£6,303,769	31
2023-03-31	£2,319,243	£1,098,293	£6,518,279	27
2022-03-31	£1,787,243	£631,895	£5,297,329	26
2021-03-31	£1,504,616	£816,736	£4,141,981	29

Trustees

Name	Role	Appointed
Elizabeth Kangethe		2024-09-18
Evette Oge Prout		2025-10-01
Ipeng Kiang		2025-04-07
Kathleen Margaret Clare		2017-11-16
Nathan Singleton		2024-09-18
PAUL WHITNALL		2024-09-18
Sathianandaa Mithiradaas		2019-03-26
Tolulope Mohammed		2025-04-07

Linked charities

- KINGSLEY HALL, DAGENHAM (1120001-1)

Accounts

Charity registration number 1120001 (England and Wales)

Company registration number 06129881

KINGSLEY HALL CHURCH AND COMMUNITY CENTRE
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	S Mithiradaas	
	K Clare	
	E Kangethe	(Appointed 18 September 2024)
	N Singleton	(Appointed 18 September 2024)
	Mr Paul Whitnall	(Appointed 18 September 2024)
	Mr I Kiang	(Appointed 7 April 2025)
	Mr T Mohammed	(Appointed 7 April 2025)
Senior management	C Kapnisis	Director
	R Keane	Director of Operations and Finance
	S French	Pre-School Manager
	J Smith	Executive Chef
Charity number	1120001	
Company number	06129881	
Registered office	Kingsley Hall Church and Community Centre Parsloes Avenue Dagenham Essex RM9 5NB	
Auditor	Caton Fry & Co Ltd Essex House 7-8 The Shrubberies George Lane South Woodford London E18 1BD	

KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

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KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

WELCOME FROM THE CHAIR

FOR THE YEAR ENDED 31 MARCH 2025

It has been my privilege to serve as the volunteer Chair of the Trustees of Kingsley Hall Church and Community Centre for ten years. I am certain that I have learned just as much as I have contributed! This local Christian charity restores people and helps them physically, mentally, emotionally and spiritually. It has taught me much about the opportunities, challenges and joys of working with and for people who face daily challenges in how they can sustain their families, find and keep meaningful work, be effective parents, often when they have no wider support network of family or friends of their own. Our work is so important!

It has been our ambition and intention to return Kingsley Hall to local ownership and governance, and this year we have finally achieved that - a triumph for patience and persistence. We are grateful for the cover of oversight and support that Shaftesbury has provided over the years. They became involved when Kingsley Hall could not stand on its own feet, for which rescue we are so grateful. And now we have built a balance sheet and a business, it has been good to return Kingsley Hall to its roots. Thanks are due to them for their diligence.

For myself, this achievement marks the end of my long association with Kingsley Hall. This is my last annual report; I am glad that Paul Whitnall has agreed to take on the mantle. I am most grateful to my fellow trustees and to our exceptional Directors, Chris Kapnisis and Rod Keane, and to the staff. Together we have shown what Christian faith in action can achieve.

We are grateful too to the staff of the London Borough of Barking and Dagenham for their support and funding; and also to our other funders, notably Turn2Us, The Jack Petchey Foundation, The GLA, Feeding Britain, LBBDD Early Years, West Hill Endowment and The Hobson Charity.

We had some exceptional costs in the year:

- Significant costs associated with bringing the Shaftesbury relationship to an end; and
- We also decided to invest in enlarging and strengthening our middle management team. We also have continued to pursue our long-standing commitment towards improved rates of pay.

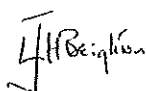
And most notably, as an exceptional cost,

- We have added a second site in the Village ward, a place of need and significance, investing in the recovery and upgrade of a closed church premises and providing some of the same services as at our main site.

The site has been fully renovated to an outstanding standard, including great outdoor play areas, breakout meeting rooms, externally and its main public community areas. It has been restored back to life and will be a fantastic community asset again for many years to come.

So, this year has seen a planned deficit budget. Following a number of years of surpluses, over the past two years we have suffered deficits as we delivered further social reinvestment back into our communities, leading with our finances, putting our faith in action, to increase our social impact for those we seek to serve. We are hopeful that the investments will be repaid with growth in our activities, incomes, and impact in the years ahead though have projected another deficit for the forthcoming year.

We are mindful of our Christian heritage and celebrate once again how the underlying principles of our founders ninety-six years ago, the Lester sisters and their various successors over the years, sustain us in these challenging times. The team looks forward to further sustaining and developing the work as the centenary of our founding looms over the horizon.



Leonard Beighton
Chair of Trustees for the year

KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their annual report and financial statements for the year ended 31 March 2025 which are also prepared to meet the requirements for a director's report and accounts for Companies Act purposes.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

Kingsley Hall Church and Community Centre, situated in the London Borough of Barking and Dagenham, operates as an independent charity performing work of a social and educational and religious nature for the benefit of the local residents. Our mission statement is that of striving for excellence in all aspects of our work with children, adults and elderly frail people. Our ethical purpose is that of Christianity in action.

When planning our activities for the year, the trustees have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

Achievements and performance

2024-2025, has been one of Kingsley Hall's most significant years in its 96 year history in many ways.

A SIGNIFICANT YEAR FOR OUR LIVEWELL FLAGSHIP PARLSOES SITE

It has been the year when our new LIVEWELL Centre at our Parsloes site really came to life, reaching more residents and underrepresented communities, setting the pace as part of our rapidly changing borough. We welcome 100,000 plus visitors a year.

Impact has increased through some of the following areas of development:

OUR EXPANDED FOOD OFFER

We were grateful to our local authority LBD and the GLA who collaboratively selected Kingsley Hall as one of two anchor food bases for our borough, to receive funding which supported the expansion of our kitchen area to introduce a pizza oven as part of our pizza and grill-based STREET KITCHEN evening and weekend opening. This is enabling extended reach to a wider demographic engaging more students, working people and many people that really need community connection in accessible hours offered throughout the week.

The impact projects a STREET KITCHEN reach of 24,000 visitors a year increasing incrementally from 6,000 visitors a year over the past twenty-four months since the previous year.

It demonstrates the buzz of community life as many destigmatised and discreet vital interventions take place in this safe and welcoming setting around the fellowship of food. Findings confirm that where there is a sense of connection, trust and belonging, communities become more resilient and stronger.

Our Social Supermarket was rebranded during the year as THE SHOP, as part of a co-design process with people with lived experience of food poverty. THE SHOP was also repositioned to our courtyard giving it a street facing more focal and accessible offer for all. It has been fitted out with a wooden whole food shop feel all aimed at dignifying user experience. THE SHOP also introduced a Club Discount membership which gathers user data to improve our wrap around support and reduce food waste through notifications of special offer giveaways. STREET KITCHEN and THE SHOP were also fitted with great new illuminated signage all aimed at increasing community engagement.

KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

OUR EXPANDED EARLY YEARS CAPACITY

Other features of our Parsloes site included renovating spaces to create a baby room for our new all year nursery offer and expanded pre-school. Along with our new Pre-school setting at Village site, in 25-26 we will increase our number of childcare spaces across our sites from current 72 places to 168 places and from term time only to 51 weeks a year.

We also introduced our Fabric Lab, community sewing suite as a new addition to our services.

A SIGNIFICANT YEAR FOR OUR NEW VILLAGE SITE

Extensive renovations have been undertaken to improve the newly acquired church and community site at Charlotte Road in Village ward two miles from our Parsloes site. A new church community was planted following the appointment of new Church lead Marshall Cross in June 2024. Marshall and his family relocated from Ireland and following a season of connecting with local neighbours launched church meetings in October 2024. In this year a new church community of approximately 40 people had formed. The site has also been prepared for Kingsley Hall to launch a 48 place Pre-school which will launch for autumn term 2025.

A SIGNIFICANT YEAR OF PLANNED SOCIAL INVESTMENT

Kingsley Hall stepped up into the most substantial season of planned reinvestment back into its borough through expanding by investing in PEOPLE, PLACES & PROGRAMMES.

This has included investing into a growing staff team and key development roles to enable the growth potential through our Food programmes, Care programmes and Childcare with community engagement and pathways to faith and wellbeing flowing through it all.

This has created pipelines with the potential for growing, substantial impact in line with our strategic vision for our centenary position of impact for 2029.

Investment has been heavy, and returns are being carefully monitored and are undergirded by our Risk Register mitigating actions to adapt cost and delivery to protect our financial health.

A SIGNIFICANT YEAR OF GOVERNANCE CHANGE

In March 2025, Kingsley Hall completed its planned demerger from Shaftesbury's. We wish to thank Shaftesbury's for their support as a parent charity following a long affiliation and the agreement of both charities and with independent financial and governance review that is the ideal time for Kingsley Hall to now function independently. We have a great local heritage of 96 years, a strong and well-respected local identity, substantial asset base and an experienced and stable senior leadership team at Board and Executive level.

This year also marks the resignation due to retirement of our Chair Leonard Beighton following 10 years of outstanding Board leadership. Under Leonard's tenure, Kingsley Hall successfully completed its whole site redevelopment vision and has grown in impact, reputation and value. Kingsley Hall extends its sincere gratitude to Leonard and he will forever be a significant friend and stakeholder in its success.

Leonard is succeeded by Paul Whitnall as incoming Chair as the charity enters into an exciting and challenging next chapter in making a difference.

As always, it is so hard to capture the essence of impact that Kingsley Hall enables as it is deeply personal to each connection, one life at a time. None of this would be possible without the generosity and support of our amazing Board, staff team, volunteers, partners, community networks, donors and funders.

KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

THE DIFFERENCE OUR WORK MAKES

A recent Independent Focus Group undertaken by award winning social injustice influencers The First Love Foundation, published the following feedback of transformations.

One participant, who had not spoken to anyone outside her home for over a decade, shared, "I was indoors for 12 years... but when I came here, I spoke to loads of people." Another recounted how the community helped her, and her children move out of a difficult housing situation, support she said she wouldn't have received without Kingsley Hall. The hall has also facilitated meaningful projects, such as local mapmaking, which not only brought residents together but created a lasting sense of collaboration and pride. In one particularly heartfelt moment, a participant described the care he received from Kingsley Hall after losing his wife: "They gave me the care that no other company would have." These stories illustrate how Kingsley Hall is not just meeting practical needs, but also helping people rebuild their lives and identities.

Financial review

The net deficit was £467,140 (2024: Deficit £214,510). Total funds were £5,836,629 (2024: £6,303,769).

Closing cash balances at the year-end were £554,792 (2024: £986,569). Net current assets at the year-end were £506,087 (2024: £1,204,241).

The Trustees note that there has been significant deficits in the past two years and so in the current year we have implemented plans to return the results to surpluses using a mixture of cost cutting and income generating exercises. On this basis the Trustees have a reasonable expectation that the charity will continue in operational existence for the foreseeable future and so continue to adopt the going concern basis of accounting in preparing the financial statements.

The funds are available as follows:

- £1,735,056 (2024: £1,812,346) is invested in permanently endowed land and buildings owned by Kingsley Hall Dagenham, a linked charity.
- £2,080,472 (2024: £2,652,979) restricted funds is associated with the operation of the pre-school activities and other operational activities as well as fund tied up with the redevelopment work on land and buildings where funders have a restriction on any disposal of the land and buildings.
- £2,021,101 (2024: £1,838,444) of unrestricted funds of which £2,285,940 (2024 : £2,070,621) is held in fixed assets with a loan secured against these assets of £491,425 (2024 : £698,097).

The charity has free reserves, being unrestricted reserves excluding assets and the related loan, at the year-end of £226,586 (2024: £456,920) which may be used for purposes in line with the charity's objects as decided by the Trustees. The reserves policy is to have a minimum of 8-12 weeks of unrestricted expenditure. Currently the free reserves represent approximately 8 weeks of expenditure excluding depreciation.

The trustees have the authority to invest the charity's resources as appropriate. There are no restrictions on the charity's power to invest. The strategy of the charity is to invest in low-risk cash balances.

The interest earned by the charity during the year from cash balances amounted to £11,701 (2024: £20,376).

We have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems are in place to mitigate our exposure to them.

KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Plans for future periods

The coming year provides great opportunities to make the adaptations that will start to produce the returns of on our investments of the past two years in terms of impact and financial performance.

Our Childcare offer will increase to all year nursery provision and expanded Pre-school from our Parsloes site and the launch of our new Pre-school from our Village site. Our Street Kitchen will continue to grow as an all-week daytime and evening offer.

New community initiatives to support our OPEN ALL HOURS approach includes the launch of our Community Cinema, community games and talent showcasing and funded crisis intervention support, healthy weight management and community recreation programmes including Pilates, body balance and walk and talk sessions.

We also plan to grow our food sourcing capacity as a key partner of a new LBBD food depot which will provide weekly supplies of donated foods and toiletries for us to distribute through THE SHOP and BD Food Network.

We will carefully monitor financial performance as we come out of our heaviest period of investment and start to see financial enablement towards our 2029 Centenary position of growth. The courageous steps that we have taken have produced the delivery vehicles to give expression to our vision of Helping Communities Livewell.

This is our passion for enabling communities where people want to live, and to live well. By 'living well' we mean creating opportunities for local people to fulfil their potential in educational, emotional, physical, social, spiritual and vocational wellbeing.

Kingsley Hall will model, prototype and test examples of liveable communities that demonstrate uplift of local people 'living well.'

We will continue to contribute to LBBD borough-wide networks and initiatives, and to surrounding areas of outer east London.

We will measure change and share learning locally, regionally and nationally to help shape future vision for the faith and voluntary sector.

Our operations will be faith-filled and enterprising to deliver business models that are self-sustaining or underpinned by committed funds from a variety of sources.

We recognise that with opportunity comes responsibility and we will continue to expand and share models of liveable communities that can contribute to significant and scalable social transformation.

Structure, governance and management

The charity is a company limited by guarantee and is governed by its Memorandum and Articles of Association dated 14 February 2007, amended 27 June 2007, 20 July 2016 and 31 March 2025.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr L Beighton	(Resigned 7 April 2025)
S Mithiradaas	
K Clare	
E Kangethe	(Appointed 18 September 2024)
N Singleton	(Appointed 18 September 2024)
Mr Paul Whitnall	(Appointed 18 September 2024)
Mr I Kiang	(Appointed 7 April 2025)
Mr T Mohammed	(Appointed 7 April 2025)

KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2025**

The Charity's Board of Trustees comprises between three and six members appointed by Livability, registered charity number 1116530. Trustees hold office for a maximum term of three years, following which they are eligible for reappointment by Livability. The induction of new Trustees is managed by other members of the Board, with support from the Company Secretary and Centre Director. The induction arrangements cover essential knowledge including the history and Christian ethos of the Charity, its mission and values. The Board may delegate powers to standing committees, but currently there are no such committees. The Board has employed a Centre Director to lead the operational work of the charity.

Auditor

In accordance with the company's articles, a resolution proposing that Caton Fry & Co Ltd be reappointed as auditor of the company will be put at a General Meeting.

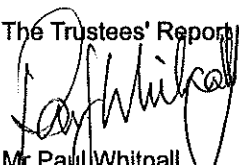
Small company exemptions

This report has been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 applicable to companies subject to the small companies' regime.

Disclosure of information to auditor

Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The Trustees' Report was approved by the Board of Trustees.



Mr Paul Whitnall
Trustee

19 November 2025

KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2025

The Trustees, who are also the directors of Kingsley Hall Church and Community Centre for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS102);
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

Opinion

We have audited the financial statements of Kingsley Hall Church and Community Centre for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Welcome from the Chair and the Trustees' Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the Trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the charitable company; or
- the charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a strategic report.

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities set out on page 7, the Trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the charitable company and the environment in which it operates, we identified that the principal risks of non-compliance with laws and regulations related to Charity Law, Ofsted, GDPR, employment law and health and safety regulations and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Charities Act 2011, Charities SORP (FRS102), Companies Act 2006 and payroll taxes.

KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and the recognition of income. Audit procedures performed by the engagement team included:

- Enquiries of management regarding correspondence with regulators and tax authorities;
- Discussions with management including consideration of known or suspected instances of non-compliance with laws and regulation and fraud;
- Reviewing the controls and procedures of the charity, particularly in relation to the recording of income and processing of payments and payroll, to ensure these were in place throughout the year;
- Evaluating management's controls designed to prevent and detect irregularities; and
- Reviewing and testing journal entries made in the year, particularly those made as part of the year-end financial reporting process; and
- Challenging assumptions and judgements made by management in their critical accounting estimates.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Raymond Chaplin
(Senior Statutory Auditor)
for and on behalf of Caton Fry & Co Ltd

21 November 2025

Chartered Accountants
Statutory Auditor

Essex House
7 The Shrubberies
South Woodford
South Woodford
London
E18 1BD

Caton Fry & Co Ltd is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2025

Current financial year (Incorporating Income & Expenditure Account)

		Unrestricted funds 2025 £	Restricted funds 2025 £	Endowment funds 2025 £	Total 2025 £	Total 2024 £
	Notes					
Income from:						
Donations and legacies	2	217,531	263,207	-	480,738	553,527
Charitable activities	3	16,960	368,147	-	385,107	337,975
Other trading activities	4	158,432	-	-	158,432	132,920
Rent and interest receivable	5	76,681	-	-	76,681	69,156
Total income		469,604	631,354	-	1,100,958	1,093,578
Expenditure on:						
Charitable activities						
Church and community	6	753,443	7,739	77,290	838,472	701,633
Pre-school	6	-	392,645	-	392,645	300,431
Other grant expenditure	6	1,916	335,065	-	336,981	306,024
Total charitable expenditure		755,359	735,449	77,290	1,568,098	1,308,088
Total expenditure		755,359	735,449	77,290	1,568,098	1,308,088
Net expenditure before transfers		(285,755)	(104,095)	(77,290)	(467,140)	(214,510)
Gross transfers between funds		468,412	(468,412)	-	-	-
Net movement in funds		182,657	(572,507)	(77,290)	(467,140)	(214,510)
Fund balances at 1 April 2024		1,838,444	2,652,979	1,812,346	6,303,769	6,518,279
Fund balances at 31 March 2025		2,021,101	2,080,472	1,735,056	5,836,629	6,303,769

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 15 to 29 form part of these financial statements.

KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Prior financial year (Incorporating Income & Expenditure Account)

		Unrestricted funds 2024 £	Restricted funds 2024 £	Endowment funds 2024 £	Total 2024 £
	Notes				
Income from:					
Donations and legacies	2	423,649	129,878	-	553,527
Charitable activities	3	23,556	314,419	-	337,975
Other trading activities	4	132,920	-	-	132,920
Rent and interest receivable	5	69,156	-	-	69,156
Total income		649,281	444,297	-	1,093,578
Expenditure on:					
Charitable activities					
Church and community	6	630,006	26,107	45,520	701,633
Pre-school	6	-	300,431	-	300,431
Other grant expenditure	6	35,578	270,446	-	306,024
Total charitable expenditure		665,584	596,984	45,520	1,308,088
Total expenditure		665,584	596,984	45,520	1,308,088
Net outgoing resources before transfers		(16,303)	(152,687)	(45,520)	(214,510)
Gross transfers between funds		34,464	(34,464)	-	-
Net movement in funds		18,161	(187,151)	(45,520)	(214,510)
Fund balances at 1 April 2023		1,820,283	2,840,130	1,857,866	6,518,279
Fund balances at 31 March 2024		1,838,444	2,652,979	1,812,346	6,303,769

KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

BALANCE SHEET

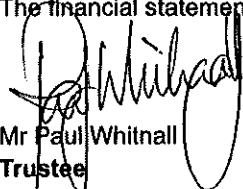
AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	10		5,808,476		5,783,152
Current assets					
Debtors	11	49,366		265,354	
Cash at bank and in hand		554,792		986,569	
		604,158		1,251,923	
Creditors: amounts falling due within one year	12	(98,071)		(47,682)	
Net current assets			506,087		1,204,241
Total assets less current liabilities			6,314,563		6,987,393
Creditors: amounts falling due after more than one year	13		(477,934)		(683,624)
Net assets			5,836,629		6,303,769
Capital funds					
Permanent Endowment Funds	15		1,735,056		1,812,346
Income funds					
Restricted funds	16		2,080,472		2,652,979
Unrestricted funds			2,021,101		1,838,444
			5,836,629		6,303,769

The notes on pages 15 to 29 form part of these financial statements.

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

The financial statements were approved and authorised for issue by the Trustees on 19 November 2025



Mr Paul Whitnall
Trustee

Company registration number 06129881

KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash absorbed by operations	20		(92,615)		(342,157)
Investing activities					
Purchase of tangible fixed assets		(163,431)		(453,819)	
Investment income received		76,681		69,156	
Net cash used in investing activities			(86,750)		(384,663)
Financing activities					
Repayment of bank loans		(206,842)		(14,533)	
Interest on financing activities		(45,570)		(59,823)	
Net cash used in financing activities			(252,412)		(74,356)
Net decrease in cash and cash equivalents			(431,777)		(801,176)
Cash and cash equivalents at beginning of year			986,569		1,787,745
Cash and cash equivalents at end of year			554,792		986,569

The notes on pages 15 to 29 form part of these financial statements.

KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Kingsley Hall Church and Community Centre is a private company limited by guarantee incorporated in England and Wales. The registered office is Kingsley Hall Church and Community Centre, Parsloes Avenue, Dagenham, Essex, RM9 5NB.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

For the current and previous year, the charity has undertaken a planned reinvestment of its resources into its Places, People and Projects. This has enabled new opportunities which the Trustees believe will produce Return on Investment, but the heavy investment has resulted in significant deficits. Therefore, the Trustees have implemented Recovery Actions in line with its documented Financial Risk Register Mitigations. This includes a package of income generating rental increases and expenditure reductions through staff redundancies and other cost cutting exercises along with market entry of our new projects to increase income.

With the successful implementation of the plans and with liabilities being paid as they fall due the Trustees have a reasonable expectation that the charity will continue in operational existence for the foreseeable future. Therefore, they consider that these financial statements should be prepared on the going concern basis.

1.3 Charitable funds

Unrestricted funds arise from income donated to or earned by the charity in pursuit of its charitable objects and may be applied in any way that meets those charitable objects.

Restricted funds are those funds that are available for specific, restricted purposes within the overarching charitable objects of the charity. Restricted funds arise from conditions attached to them by the donor or the activity generating the funds, by deliberate requests for such funds by the charity.

Restricted endowment funds represent assets that are intended by their donor to be retained and used by the charity to pursue its objects either by its use or by generating income.

Transfers between funds are made when a restriction has been extinguished, as payment for the use of land, buildings and management support, and for rentals generated by investment properties that are used to support the unrestricted activities of the charity.

1.4 Income

Donations, legacies and grants

Income from donations, legacies and grants are recorded in the financial statements when entitlement to the income is established, it is more likely than not that the income will be received and the amount to be received can be reliably estimated and any conditions required to receive the funds have been met or are within the control of the charity. In practice, for most donations income is recognised when received.

KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Legacies are recognised following the principles of income recognition used for other donated income. Entitlement is taken to be confirmed by grant of probate over the estate of the donor; probability of receipt is judged on a combination of probate and knowledge of the valuation of the net estate and the amount to be received is assessed based on probate and the valuation of the estate. Where a life interest in an estate exists, no income is recognised other than from distributions from that estate to Kingsley Hall.

Grant income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income from charitable activities

Where the charity provides services or goods in return for payment, the income from these items is recognised when charity completes its part of the agreement by delivering the services or goods.

Rental income

Rental income is recognised on the received basis.

1.5 Expenditure

All expenditure is accounted for on an accruals basis and has been listed in such a way as to accumulate all the charity's costs of employees, goods and services relating to a particular activity of the charity under that activity heading. Direct costs, including attributable salaries and associated costs, are allocated on an actual basis to the areas of activity.

KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.6 Tangible fixed assets

Tangible fixed assets are significant physical items of property, plant and equipment held for continuing use by the charity in delivering its charitable objectives.

Recognition

A tangible fixed asset is recorded in the accounts at cost including irrecoverable VAT when the cost of the asset can be measured reliably and it will be of benefit in delivering charitable objectives. Fixed assets whose valuation has been taken as their deemed cost at transition to FRS 102 and Charities SORP FRS102 were valued at their existing use value.

Separate components

The charity holds freehold buildings with significant components that have materially different useful lives from the rest of the building. These components are depreciated separately over their individual lives at the following rates:

- Main Fabric - 100 years
- Pitched Roof - 70 years
- Flat Roof - 40 years
- Windows and Doors - 40 years
- Boilers and Heaters - 15 years
- Mechanical systems - 30 years
- Kitchens - 20 years
- Electrics - 40 years
- Alarm and Security - 15 years

Other fixed assets

Other tangible fixed assets are depreciated evenly to their expected residual values over their expected useful lives as follows:

Equipment, fittings and furniture between 5 to 10 years. (2024 : 10 years).

The Trustees reviewed the depreciation policy for certain items included in the above category in the year and in particular the expected useful lives of short term assets and amended the policy for Equipment, fittings and furniture to 5 to 10 years from the 10 years relating to the previous period.

The residual value of all assets is assumed to be zero other than for land where it is assumed to be equal to the cost of the asset.

1.7 Impairment of fixed assets

At each accounts date, the recoverable amounts of assets are assessed to determine whether they have fallen below their carrying values. When the recoverable amount of an asset falls below its carrying amount, the value of the asset is said to be impaired. The carrying amount is reduced to the recoverable amount with the loss in value reported in income and expenditure.

The recoverable amount of an asset is the higher of the amount that can be generated by using the asset or by selling it. When assessing the recoverable amount of purchased goodwill, the cash flows arising from the group of assets that make up the cash-generating unit in an entity combination are used to assess the amount generated by using the assets. The amount attributable to goodwill is taken to be the excess of the recoverable amount of the cash-generating unit over the fair values of the individual assets in the cash-generating unit.

KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.8 Financial instruments

Financial instruments are contracts that give rise to a financial asset for one party to the contract and a financial liability or equity instrument for the other party.

Basic financial assets

Kingsley Hall has basic financial instruments that are recognised when the provisions of the contract are met and for which the accounting policies are as follows:

Trade debtors and other amounts receivable

Trade debtors and other amounts receivable are recognised at the value defined by the contract, agreement or legislation giving rise to the amount receivable.

Basic financial liabilities

Trade creditors and other amounts payable

Trade creditors and other amounts payable are recognised at the value defined by the contract, agreement or legislation giving rise to the liability.

Other Financial Instruments

The charity does not hold any financial instruments defined as other by FRS 102.

1.9 Taxation

The company is a charity within the meaning of Para 1 Schedule 6 Finance Act 2010. Accordingly the company is potentially exempt from taxation in respect of income or capital gains within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes. No tax charge arose in the period.

1.10 Employee benefits

The liability to pay short-term employee benefits, which are mainly salary, the entitlement to paid leave and related employment taxes, is recognised as the employees earn entitlement to pay and paid leave under the terms of their employment contract with a corresponding expense recognised in expenditure. Amounts paid are deducted from the liability when paid.

1.11 Retirement benefits

Contributions to defined contribution pension schemes are recognised when entitlement to the contributions has been earned by the member of staff.

1.12 Leases

Where Kingsley Hall acts as the lessee, the cost of operating leases is recognised by spreading the total payments under the lease, including lease premiums paid, evenly over the lease term. Lease incentives that reduce the rent payable under the lease are taken as part of the total payments.

Where Kingsley Hall acts as the lessor, income is recognised by spreading the total receipts under the lease evenly over the lease term. Lease incentives paid and premiums received are treated as part of the total receipts. Costs of arranging the lease of an asset are added to the cost of the leased asset and recognised over the lease term in the same way as the lease income.

1.13 Cash flows

The cash flows of the charity are shown and reported using the indirect method of calculating cash flows.

KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.14 Critical Estimates and areas of Significant Judgement

Refer to sections 1.6 and 1.7 of the accounting policies for details of the estimates of useful life made regarding tangible fixed assets and the relevant impairment.

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2025 £	2025 £	2025 £	2024 £	2024 £	2024 £
Donations and gifts	118,997	-	118,997	207,703	-	207,703
Fellowship offerings	47,791	-	47,791	56,142	-	56,142
Other grant income	50,743	263,207	313,950	159,804	129,878	289,682
	<u>217,531</u>	<u>263,207</u>	<u>480,738</u>	<u>423,649</u>	<u>129,878</u>	<u>553,527</u>

3 Charitable activities

	Church and community 2025 £	Pre-school 2025 £	Total 2025 £	Church and community 2024 £	Pre-school 2024 £	Total 2024 £
Canteen sales	1,904	-	1,904	956	-	956
Hall room hire	15,056	-	15,056	22,600	-	22,600
Kinder Kapers pre-school	-	26,262	26,262	-	21,965	21,965
Pre-school nursery education grant	-	341,885	341,885	-	292,454	292,454
	<u>16,960</u>	<u>368,147</u>	<u>385,107</u>	<u>23,556</u>	<u>314,419</u>	<u>337,975</u>
Analysis by fund						
Unrestricted funds	16,960	-	16,960	23,556	-	23,556
Restricted funds	-	368,147	368,147	-	314,419	314,419
	<u>16,960</u>	<u>368,147</u>	<u>385,107</u>	<u>23,556</u>	<u>314,419</u>	<u>337,975</u>

KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

4 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising events	8,300	2,517
Shop income	36,545	24,671
Street kitchen	104,353	95,175
Other income	9,234	10,557
	<u> </u>	<u> </u>
Other trading activities	158,432	132,920
	<u> </u>	<u> </u>

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Rental income	64,980	48,780
Interest receivable	11,701	20,376
	<u> </u>	<u> </u>
	76,681	69,156
	<u> </u>	<u> </u>

KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

6 Charitable activities		Church and community		Pre-school		Other grant expenditure		Total 2025		Church and community		Pre-school		Other grant expenditure		Total 2024	
		2025	£	2025	£	2025	£	£	£	2024	£	2024	£	2024	£	2024	£
	Staff costs	432,160		335,611		205,116		972,887		379,450		242,789		84,395		706,634	
	Depreciation	134,405		3,702		-		138,107		75,969		-		-		75,969	
	Rates and water	10,148		-		-		10,148		1,656		-		-		1,656	
	Light and heat	44,563		-		-		44,563		36,415		-		-		36,415	
	Postage and telephone	4,214		-		-		4,214		4,827		-		-		4,827	
	Printing, stationery, advertising and insurance	2,461		-		-		2,461		2,268		-		-		2,268	
	Sundries	8,622		-		-		8,622		16,835		-		-		16,835	
	Bad debt provision	5,832		-		-		5,832		-		-		-		-	
	Pre-school expenses	-		53,332		-		53,332		-		57,642		-		57,642	
	Catering	63,629		-		11,554		75,183		55,978		-		-		55,978	
	Furnishings, maintenance, repairs and IT	46,501		-		15,430		61,931		55,556		-		-		55,556	
	Legal and professional fees	31,485		-		-		31,485		7,397		-		-		7,397	
	Trustees expenses	107		-		-		107		166		-		-		166	
	Project expenditure	366		-		104,881		105,247		-		-		221,629		221,629	
	Interest payable and similar expenses	45,570		-		-		45,570		59,823		-		-		59,823	
	Social supermarket and similar charges	8,409		-		-		8,409		5,293		-		-		5,293	
		838,472		392,645		336,981		1,568,098		701,633		300,431		306,024		1,308,088	
		838,472		392,645		336,981		1,568,098		701,633		300,431		306,024		1,308,088	
	Unrestricted funds	753,443		-		1,916		755,359		630,006		-		35,578		665,584	
	Endowment funds	77,290		-		-		77,290		45,520		-		-		45,520	
	Restricted funds	7,739		392,645		335,065		735,449		26,107		300,431		270,446		596,984	

KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

7	Net movement in funds	2025	2024
		£	£
	Net movement in funds is stated after charging/(crediting)		
	Depreciation of owned tangible fixed assets	138,107	75,969
	Auditors Remuneration	12,840	-
	Auditors Remuneration - non audit fees	7,806	-
		<u> </u>	<u> </u>

8 Trustees

None of the Trustees (or any persons connected with them) received any remuneration from the charity during the year.

Three trustees were reimbursed travelling and other expenses totalling £301 (2024 : £Nil) in the year.

9 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
	38	31
	<u> </u>	<u> </u>

Employment costs	2025	2024
	£	£
Wages and salaries	885,989	644,086
Social security costs	71,119	49,986
Other pension costs	15,779	12,562
	<u> </u>	<u> </u>
	972,887	706,634
	<u> </u>	<u> </u>

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2025	2024
	Number	Number
£60,001 to £70,000	-	1
£70,001 to £80,000	-	1
£80,001 to £90,000	1	-
£100,001 to £110,000	1	-
	<u> </u>	<u> </u>

KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

10 Tangible fixed assets

	Land and buildings	Fixtures, fittings and equipment	Total
	£	£	£
Cost			
At 1 April 2024	6,139,459	90,620	6,230,079
Additions	138,383	25,048	163,431
	<u>6,277,842</u>	<u>115,668</u>	<u>6,393,510</u>
At 31 March 2025			
Depreciation and impairment			
At 1 April 2024	375,555	71,372	446,927
Depreciation charged in the year	127,832	10,275	138,107
	<u>503,387</u>	<u>81,647</u>	<u>585,034</u>
At 31 March 2025			
Carrying amount			
At 31 March 2025	5,774,455	34,021	5,808,476
	<u>5,763,904</u>	<u>19,248</u>	<u>5,783,152</u>
At 31 March 2024			

Fixed assets with a carrying value of £5,322,672 have been pledged as security for the Charity Bank loan disclosed in note 15.

11 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Trade debtors	21,729	28,138
Other debtors - amounts due from parent charity	-	195,008
Prepayments and accrued income	27,637	42,208
	<u>49,366</u>	<u>265,354</u>

12 Creditors: amounts falling due within one year

	Notes	2025	2024
		£	£
Bank loans	14	13,311	14,463
Other taxation and social security		17,195	-
Trade creditors		14,469	7,105
Other creditors		53,096	26,114
		<u>98,071</u>	<u>47,682</u>

KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

13 Creditors: amounts falling due after more than one year

	Notes	2025 £	2024 £
Bank loans	14	477,934	683,624

14 Loans and overdrafts

	2025 £	2024 £
Bank loans	491,245	698,087
Payable within one year	13,311	14,463
Payable after one year	477,934	683,624
Amounts included above which fall due after five years:		
Payable by instalments	424,691	625,774

The loan from Charity Bank has a 25-year term expiring in July 2043 with interest only, at 3.25% over Base Rate payable in the first three years. Capital repayments commence after 3 years.

15 Endowment funds

Endowment funds represent assets which must be held permanently by the charity. Income arising on the endowment funds can be used in accordance with the objects of the charity and is included as unrestricted income. Any capital gains or losses arising on the assets form part of the fund.

Balance at 1 April 2023 £	Expenditure £	Balance at 1 April 2024 £	Expenditure £	Balance at 31 March 2025 £
1,857,866	(45,520)	1,812,346	(77,290)	1,735,056
1,857,866	(45,520)	1,812,346	(77,290)	1,735,056

Endowment funds represent the assets of the Kingsley Hall, Dagenham charitable trust which are required to be retained for the purposes of supporting activities such as those undertaken by Kingsley Hall Church and Community Centre.

KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

16 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Balance at 1 April 2023 £	Movement in funds			Balance at 1 April 2024 £	Movement in funds			Balance at 31 March 2025 £
		Income	Expenditure	Transfers		Income	Expenditure	Transfers	
Pre-School Education	517,628	314,419	(300,431)	-	531,616	368,148	(392,645)	(251,114)	256,005
Youth Investment Fund	1,790	-	-	-	1,790	-	(1,790)	-	-
Eden Partnership Fund	8,910	-	(29,813)	20,903	-	-	-	-	-
Lankelly Chase	61,730	-	(73,374)	11,644	-	-	-	-	-
"Our House" fund	5,976	-	(16,475)	10,499	-	-	-	-	-
BBC Children in Need	4,524	-	-	-	4,524	-	(4,524)	-	-
Redevelopment Fund	2,027,246	-	(58,551)	(77,510)	1,891,185	-	(55,268)	(120,000)	1,715,917
Jack Petchey Foundation	31,941	1,800	(517)	-	33,224	21,127	(21,575)	(32,776)	-
Other grants	65,730	66,828	(15,327)	-	117,231	59,230	(97,883)	(64,522)	14,056
EY's Enabling Grant	-	-	-	-	-	121,600	(31,238)	-	90,362
Community Well Being	114,655	61,250	(102,496)	-	73,409	61,249	(130,526)	-	4,132
	2,840,130	444,297	(596,984)	(34,464)	2,652,979	631,354	(735,449)	(468,412)	2,080,472

KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

16 Restricted funds

(Continued)

Pre-school education

Income for pre-school education is restricted to use for the provision of this education under the terms of the grants received. In previous years fee income, relating to non funded-places, was treated as restricted income as a matter of convenience. During the year the Trustees reconsidered this treatment and decided that in fact this income should be treated as unrestricted income hence the transfer from restricted to unrestricted funds in regard to the fee income received in the current and previous years.

Youth Investment Fund

This is a project to deliver open access youth work.

BBC Children in Need

This represents the LIVE SAFE project providing open-access to youth work for young people aged 11-18.

Redevelopment Grant

Grants received in previous years towards redevelopment of the Kingsley Hall Community Centre and the new LIVEWELL Centre at Kingsley Hall as well as ongoing costs.

Following a review of the fund balance by the Trustees it was found that the spend on some of the grants received in previous years in this fund had originally been allocated to unrestricted funds hence the transfer from restricted to unrestricted funds.

Jack Petchey Foundation

Funding for various projects including funding to cover an intern's salary.

Following a review of the fund balance by the Trustees it was found that the spend on some of the grants received in previous years in this fund had originally been allocated to unrestricted funds hence the transfer from restricted to unrestricted funds.

Other grants

represent various small grants received to fund specific operational activities. Following a review of the fund balance by the Trustees it was found that the spend on some of the grants received in previous years in this fund had originally been allocated to unrestricted funds hence the transfer from restricted to unrestricted funds.

The Early Yrs Enabling fund is to help the charity expand it's pre-school operations.

Community Well Being fund is to roll out mental health first aid and pre and post crisis community interventions.

KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

17 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Endowment funds 2025 £	Total 2025 £
At 31 March 2025:				
Tangible assets	2,285,940	1,787,480	1,735,056	5,808,476
Current assets/(liabilities)	213,095	292,992	-	506,087
Long term liabilities	(477,934)	-	-	(477,934)
	<u>2,021,101</u>	<u>2,080,472</u>	<u>1,735,056</u>	<u>5,836,629</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Endowment funds 2024 £	Total 2024 £
At 31 March 2024:				
Tangible assets	2,079,621	1,891,185	1,812,346	5,783,152
Current assets/(liabilities)	442,447	761,794	-	1,204,241
Long term liabilities	(683,624)	-	-	(683,624)
	<u>1,838,444</u>	<u>2,652,979</u>	<u>1,812,346</u>	<u>6,303,769</u>

18 Operating lease commitments

Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025 £	2024 £
Within one year	8,628	1,128
Between two and five years	32,599	3,102
	<u>41,227</u>	<u>4,230</u>

KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

19 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2025 £	2024 £
Aggregate compensation	272,462	204,002

Key management staff are the Pre-school Manager, the Centre Director, Executive Chef, and the Deputy Director - Operations.

Transactions with related parties

During the year the charity entered into the following transactions with related parties:

	2025 £	2024 £
Donation from parent charity	80,568	195,008
	80,568	195,008

The following amounts were outstanding at the reporting end date:

	2025 £	2024 £
Donation from parent charity	-	195,008

Up to June 2024 the charity's parent charity, Livability, provided payroll services for Kingsley Hall Church and Community Centre for no charge.

KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

20	Cash generated from operations	2025	2024
		£	£
	Deficit for the year	(467,140)	(214,510)
	Adjustments for:		
	Investment income recognised in statement of financial activities	(76,681)	(69,156)
	Depreciation of tangible fixed assets	138,107	75,969
	Interest on finance charges	45,570	59,823
	Movements in working capital:		
	Decrease/(increase) in debtors	215,988	(214,779)
	Increase in creditors	51,541	20,496
	Cash absorbed by operations	(92,615)	(342,157)
21	Analysis of changes in net funds		
		At 1 April 2024	Cash flowsAt 31 March 2025
		£	£
	Cash at bank and in hand	986,569	(431,777) 554,792
	Loans falling due within one year	(14,463)	1,152 (13,311)
	Loans falling due after more than one year	(683,624)	205,690 (477,934)
		288,482	(224,935) 63,547

Accounts

Charity registration number 1120001

Company registration number 06129881 (England and Wales)

KINGSLEY HALL CHURCH AND COMMUNITY CENTRE
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr L Beighton	
	S Mithiradaas	
	K Clare	
	E Kangethe	(Appointed 18 September 2024)
	N Singleton	(Appointed 18 September 2024)
	P Whitnall	(Appointed 18 September 2024)

Charity number 1120001

Company number 06129881

Registered office Coburg House
1 Coburg Street
Gateshead
NE8 1NS

Auditor HaysMac LLP
10 Queen Street Place
London
EC4R 1AG

KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

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KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

WELCOME FROM THE CHAIR

FOR THE YEAR ENDED 31 MARCH 2024

Kingsley Hall Church and Community Centre has again experienced God's blessing and favour this year.

It has been our first full year of operating from our new Livewell centre in which we have been able to consolidate all the work of previous years and use it as a base from which we can spring forward and expand strategically in our mission in Dagenham and Barking.

Our growing Community spaces and Church has expanded its pastoral team and provides not only for the spiritual needs of everyone in the community who comes through our doors, but also, by the wide range of activities it offers, seeks also to promote their mental and emotional health. Meanwhile we have continued to provide for the physical needs of many in the Becontree Estate and Parsloes Ward by the warm welcome which they receive at our Livewell Centre, and by providing a wide range of food and clothes at prices well below those to be found generally.

We have been making plans to start a second church and community centre less than two miles away from the Livewell Centre in Village ward in one of the most deprived areas nationally. We shall be taking over a very run down church which will need some physical work to bring it fully back to a good standard. It will not only bring an opportunity for worship in the area with a dedicated team of ministers, but we shall also use it as a base from which some of the same food and clothes services as we can provide from the Livewell Centre can be brought to another part of the Borough.

We also plan to introduce a new children's and family service. We shall be remodelling our thriving pre-school in Kingsley Hall in the light of the changing needs of the community for all year nursery provision for working families, and there will also be a nursery in the new community hub and church site.

With our new executive chef, we are also planning to extend our kitchen so that we can provide food in the evening in addition to our successful and well-patronised day time offer.

As well as all our work around our community hub, we are continuing to work more widely in Dagenham and also in Barking on a wide range of services in conjunction with our community partners and with the London Borough of Barking and Dagenham. We are grateful to the Borough's Councillors and officers for their support and the opportunities which they provide for us.

The work on our demerger from the national disability charity Livability continues as we continue to build the strong identity that Kingsley Hall has as a local charity.

The work which we do, and our plans for the future, are possible only because of the hard work and commitment of our executive team and all our staff, which for many of whom is based on their deep faith. We are also most grateful for all the help and support which we get from our funders, including The London Borough of Barking and Dagenham, The Mayor of London's Office, The National Lottery, Turn2Us, The Jack Petchey Foundation, Faith Action, Feeding Britain and Health Way Foundation.



Leonard Beighton

Chair of Trustees

Date: 10 December 2024

KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

The Trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

Kingsley Hall Church and Community Centre, situated in the London Borough of Barking and Dagenham, operates as an independent charity performing work of a social and educational and religious nature for the benefit of the local residents. Our mission statement is that of striving for excellence in all aspects of our work with children, adults and elderly frail people. Our ethical purpose is that of Christianity in action.

When planning our activities for the year, the trustees have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

Achievements and performance

We are very thankful that 2023-2024 has been one of the most significant years in Kingsley Hall's rich ninety-five-year history.

It marks the first full year of operating from our outstanding new LIVEWELL Centre and refurbished community complex, during which our growing team of staff and volunteers have ensured that it has become a welcoming hub for local people to engage with a wide range of live well holistic activities. During the year, in collaboration with partner agencies we have provided vital interventions for many hundreds of local people at risk of escalations linked to the Cost-of-Living Crisis, overwhelm on public services and barriers to access to healthcare. As well as emergency response work, we have hosted some outstanding community celebrations including The King's Coronation and our launch party as one of the borough's official Community Hubs.

It is wonderful to observe the buzz of community life in the understanding that as communities grow in connection, trust and belonging, they become more resilient. We receive more than 2,000 visits a week from local people of all ages and backgrounds.

Incoming Board Members have added to our extensive suite of leadership and governance expertise and together with our Directorate and Executive staff team, have co-created our 10year Livewell Expansion strategy and commenced its implementation.

We are expanding the following departments: -

Our Street Kitchen community café has grown in volume of use and sales month on month and with the introduction of our Executive Chef, James, our reputation for great food and connection is becoming known around the borough. We are becoming the 'go to' destination for activities and community events involving food. We have also delivered on our subsidised 'levelling up' Meal Mate hot meal app supporting people experiencing food and fuel poverty. We will now expand our offer to launch our Hope Anchor Lounge, a weekend and evening-based community hub offering including meals, showcasing activities and evening interventions. We will become our borough's only 14 hours a day accessible community hub, recognising that these additional opening times are often the most isolated for those at risk and will also provide essential community connection for working residents.

We are grateful to Ten Spires for their external management and review of our Pre-school which has shaped expansion plans to appoint a new role of Director of Families and Children to lead on launching a new all year Nursery offer, and expanding our Pre-school offer with more than 100 new and additional childcare spaces.

This also links in with our site expansion and the acquisition of an unused church / community site on Charlotte Road in the neighbouring Village ward in Dagenham.

KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

This has been a priority area for us since we launched our Eden team in the ward in 2018 as it has been in the top ten most deprived areas nationally. We are excited to now have a permanent base and will plant a new church community as well as childcare and community services following some renovation of the site for an official launch by September 2024.

Expansion plans have also included the appointment of 2 full time church leaders to join our church leadership team.

Our expansions are part of our planned strategy which involves investing in key new roles and spaces to increase our social impact and which will produce a managed Return-on-Investment socially and financially. We are confident that it is the ideal time to expand from a very strong financial base and with an experienced leadership team with a strong track record of growth for Kingsley Hall over the past 10years. Our plans are undergirded by our Business Modelling and Risk Registers.

As well as direct delivery of our services, we continue to expand in our enabling and strategic role across the borough as a lead and umbrella group for smaller groups and in collaboration with networks and our Local Authority.

This has included joint leading the Food Coordinator role for more than 40 food clubs and food banks around our borough and contributing to the national conversation, seeking to eradicate food poverty.

Our Social Supermarket is an exemplar model of sustainable provision that has provided start-up guidance as a pioneering approach to other groups. It addresses the need to expand reach to the growing number of local people experiencing hardship.

Whilst we are finding innovative solutions to tackle emerging needs and reaching new people all the time, we recognise that this is always our heritage.

The year poignantly marked the passing of Emily Saville at the age of one hundred years following a 94year association as a dedicated volunteer and contributor of Kingsley Hall. We were so thankful that she helped launch the opening of our Livewell Centre by cutting the ribbon and her legacy along with so many others throughout the years, inspire us in shaping our future.

We are proud of our reputational standing and to be able to report on an outstanding year of community service. This would not be possible without the amazing sacrifice and commitment of staff, volunteers, partners, and funders. Our sincere thanks to all our valued stakeholders. You are making a difference.

We have enabled support to more than 3,000 different local people experiencing hardship during the year. Our Pre-school continues to flourish as a much-cherished early years provider in our borough providing more than 49,000 hours of childcare in the year.

We also led in the development of the newly formed Dagenham Christians Together which has been established as a registered charity and works in partnership with Church Elm Library on Dagenham Heathway in refurbishing a street facing community space for The Church Elm Hub which provides weekly food clubs and a growing range of wellbeing services.

Our devoted team of staff and volunteers led by our committed Board Members ensure that our vital work supports those that need it most so that no one gets left behind.

KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Financial review

The net deficit was £214,510 (2023: Surplus £1,220,950). The deficit was due to funds received in previous years being spent in this year. Total funds remained strong at £6,303,769 (2023: £6,581,279).

Cash flow continues to be positive with closing cash balances at the year-end of £986,569 (2023: £1,787,745). Net current assets at the year-end were £1,204,241 (2023: £1,808,243).

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

The charity has reserves at 31 March 2024 with a value of £6,303,769 (2023: £6,581,279).

The funds are available as follows:

- £1,812,346 (2023: £1,857,866) is invested in permanently endowed land and buildings owned by Kingsley Hall Dagenham, a linked charity.
- £2,652,979 (2023: £2,840,130) restricted funds is associated with the operation of pre-school activities, youth work and other operational activities.
- £1,838,444 (2023: £1,820,283) of unrestricted funds of which £1,985,913 (2023: £2,330,748) represents fixed assets held for use in the charity against which there is a loan secured of £698,087 (2023: £712,620).

The charity has free reserves, being unrestricted reserves excluding assets and the related loan, at the year-end of £432,091 (2023: £267,447) which may be used for purposes in line with the charity's objects as decided by the Trustees. The reserves policy is to have a minimum of 8-12 weeks of unrestricted expenditure as set by the parent charity, Livability, for its free reserves. Currently the free reserves represent approximately 32 weeks of expenditure.

The trustees have the authority to invest the charity's resources as appropriate. There are no restrictions on the charity's power to invest. The strategy of the charity is to invest in low-risk cash balances.

The interest earned by the charity during the year from cash balances amounted to £20,376 (2023: £7,831).

We have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems are in place to mitigate our exposure to them.

KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Plans for future periods

The coming year provides great opportunities for us to continue rolling out our 10 Vision and Growth Strategy.

Planned steps include: -

- Launching our Hope Anchor Lounge
- Launching our Village Church site
- Repositioning and renovating our Social Supermarket
- Launching our nursery and expanded pre-school
- Gaining CQC registration as an adult social care provider
- Launching our Kingdom Connections churches and faith network
- Cascading our Livewell brand identity for expanded borough wide profile
- Launching our Fabric Lab community sewing suite
- Launching our Livewell production and recording studio
- Piloting a 'House of Brands' affordable clothing store

These are some of the delivery vehicles to give expression to Helping Communities Livewell.

This is our passion for enabling communities where people want to live, and to live well. By 'living well' we mean creating opportunities for local people to fulfil their potential in educational, emotional, physical, social, spiritual and vocational wellbeing.

Kingsley Hall will model, prototype and test examples of liveable communities that demonstrate uplift of local people 'living well.'

We will continue to contribute to LBBD borough-wide networks and initiatives, and to surrounding areas of outer east London.

We will measure change and share learning locally, regionally and nationally to help shape future vision for the faith and voluntary sector.

Our operations will be faith-filled and enterprising to deliver business models that are self-sustaining or underpinned by committed funds from a variety of sources.

We recognise that with opportunity comes responsibility and will continue to expand and share models of liveable communities that can contribute to significant and scalable social transformation.

Structure, governance and management

The charity is a company limited by guarantee and is governed by its Memorandum and Articles of Association dated 14 February 2007, amended 27 June 2007 and 20 July 2016.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr L Beighton
S Mithiradaas
K Clare
E Kangethe
N Singleton
P Whitnall

(Appointed 18 September 2024)
(Appointed 18 September 2024)
(Appointed 18 September 2024)

KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2024*

The Charity's Board of Trustees comprises between three and six members appointed by Livability, registered charity number 1116530. Trustees hold office for a maximum term of three years, following which they are eligible for reappointment by Livability. The induction of new Trustees is managed by other members of the Board, with support from the Company Secretary and Centre Director. The induction arrangements cover essential knowledge including the history and Christian ethos of the Charity, its mission and values. The Board may delegate powers to standing committees, but currently there are no such committees. The Board has employed a Centre Director to lead the operational work of the charity.

Auditor

In accordance with the company's articles, a resolution proposing that HaysMac LLP be reappointed as auditor of the company will be put at a General Meeting.

Small company exemptions

This report has been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 applicable to companies subject to the small companies' regime.

Disclosure of information to auditor

Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The Trustees' Report was approved by the Board of Trustees.



Mr L Beighton
Trustee

10 December 2024

KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2024

The Trustees, who are also the directors of Kingsley Hall Church and Community Centre for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

Opinion

We have audited the financial statements of Kingsley Hall Church and Community Centre for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Welcome from the Chair and the Trustees' Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the Trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the charitable company; or
- the charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a strategic report.

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities set out on page 7, the Trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the charitable company and the environment in which it operates, we identified that the principal risks of non-compliance with laws and regulations related to Charity Law, Ofsted, GDPR, employment law and health and safety regulations and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Charities Act 2011, Charities SORP (FRS102), Companies Act 2006 and payroll taxes.

KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and the recognition of income. Audit procedures performed by the engagement team included:

- Enquiries of management regarding correspondence with regulators and tax authorities;
- Discussions with management including consideration of known or suspected instances of non-compliance with laws and regulation and fraud;
- Reviewing the controls and procedures of the charity, particularly in relation to the recording of income and processing of payments and payroll, to ensure these were in place throughout the year;
- Evaluating management's controls designed to prevent and detect irregularities; and
- Reviewing and testing journal entries made in the year, particularly those made as part of the year-end financial reporting process; and
- Challenging assumptions and judgements made by management in their critical accounting estimates.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Tracey Young
(Senior Statutory Auditor)
for and on behalf of HaysMac LLP

17 December 2024
.....

Chartered Accountants
Statutory Auditor

10 Queen Street Place
London
EC4R 1AG

KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2024

Current financial year

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Endowment funds 2024 £	Total 2024 £	Total 2023 £
<u>Income and endowments from:</u>						
Donations and legacies	2	423,649	129,878	-	553,527	591,495
Charitable activities	3	23,556	314,419	-	337,975	315,065
Other trading activities	4	132,920	-	-	132,920	56,407
Rent and interest receivable	5	69,156	-	-	69,156	56,276
Other income	6	-	-	-	-	1,300,000
Total income and endowments		649,281	444,297	-	1,093,578	2,319,243
<u>Expenditure on:</u>						
<u>Charitable activities</u>						
Church and community	7	630,006	26,107	45,520	701,633	457,291
Pre-school	7	-	300,431	-	300,431	231,389
Other grant expenditure	7	35,578	270,446	-	306,024	409,613
Total charitable expenditure		665,584	596,984	45,520	1,308,088	1,098,293
Total expenditure		665,584	596,984	45,520	1,308,088	1,098,293
Net (expenditure)/income before transfers		(16,303)	(152,687)	(45,520)	(214,510)	1,220,950
Gross transfers between funds		34,464	(34,464)	-	-	-
Net movement in funds		18,161	(187,151)	(45,520)	(214,510)	1,220,950
Fund balances at 1 April 2023		1,820,283	2,840,130	1,857,866	6,518,279	5,297,329
Fund balances at 31 March 2024		1,838,444	2,652,979	1,812,346	6,303,769	6,518,279

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 15 to 29 form part of these financial statements.

KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Prior financial year

		Unrestricted funds 2023 £	Restricted funds 2023 £	Endowment funds 2023 £	Total 2023 £
	Notes				
<u>Income and endowments from:</u>					
Donations and legacies	2	327,794	263,701	-	591,495
Charitable activities	3	16,060	299,005	-	315,065
Other trading activities	4	56,407	-	-	56,407
Rent and interest receivable	5	56,276	-	-	56,276
Other income	6	-	-	1,300,000	1,300,000
Total income and endowments		456,537	562,706	1,300,000	2,319,243
<u>Expenditure on:</u>					
<u>Charitable activities</u>					
Church and community	7	396,671	15,100	45,520	457,291
Pre-school	7	-	231,389	-	231,389
Other grant expenditure	7	23,828	385,785	-	409,613
Total charitable expenditure		420,499	632,274	45,520	1,098,293
Total expenditure		420,499	632,274	45,520	1,098,293
Net (outgoing)/incoming resources before transfers		36,038	(69,568)	1,254,480	1,220,950
Net movement in funds		36,038	(69,568)	1,254,480	1,220,950
Fund balances at 1 April 2022		1,784,245	2,909,698	603,386	5,297,329
Fund balances at 31 March 2023		1,820,283	2,840,130	1,857,866	6,518,279

KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	11		5,783,152		5,405,302
Current assets					
Debtors	12	265,354		50,575	
Cash at bank and in hand		986,569		1,787,745	
		1,251,923		1,838,320	
Creditors: amounts falling due within one year	13	(47,682)		(30,077)	
Net current assets			1,204,241		1,808,243
Total assets less current liabilities			6,987,393		7,213,545
Creditors: amounts falling due after more than one year	14		(683,624)		(695,266)
Net assets			6,303,769		6,518,279
Capital funds					
Permanent Endowment Funds	16		1,812,346		1,857,866
Income funds					
Restricted funds	17		2,652,979		2,840,130
Unrestricted funds			1,838,444		1,820,283
			6,303,769		6,518,279

The notes on pages 15 to 29 form part of these financial statements.

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

The financial statements were approved and authorised for issue by the Trustees on 10 December 2024


Mr L Beighton
Trustee

Company registration number 06129881

KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	21		(342,157)		128,802
Investing activities					
Purchase of tangible fixed assets		(453,819)		(456)	
Investment income received		69,156		56,276	
Net cash (used in)/generated from investing activities			(384,663)		55,820
Financing activities					
Repayment of bank loans		(14,533)		(20,552)	
Interest on financing activities		(59,823)		(42,806)	
Net cash used in financing activities			(74,356)		(63,358)
Net (decrease)/increase in cash and cash equivalents			(801,176)		121,264
Cash and cash equivalents at beginning of year			1,787,745		1,666,481
Cash and cash equivalents at end of year			986,569		1,787,745

The notes on pages 15 to 29 form part of these financial statements.

KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Kingsley Hall Church and Community Centre is a private company limited by guarantee incorporated in England and Wales. The registered office is Coburg House, 1 Coburg Street, Gateshead, NE8 1NS.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds arise from income donated to or earned by the charity in pursuit of its charitable objects and may be applied in any way that meets those charitable objects.

Restricted funds are those funds that are available for specific, restricted purposes within the overarching charitable objects of the charity. Restricted funds arise from conditions attached to them by the donor or the activity generating the funds, by deliberate requests for such funds by the charity.

Restricted endowment funds represent assets that are intended by their donor to be retained and used by the charity to pursue its objects either by its use or by generating income.

Transfers between funds are made when a restriction has been extinguished, as payment for the use of land, buildings and management support, and for rentals generated by investment properties that are used to support the unrestricted activities of the charity.

1.4 Income

Donations, legacies and grants

Income from donations, legacies and grants are recorded in the financial statements when entitlement to the income is established, it is more likely than not that the income will be received and the amount to be received can be reliably estimated and any conditions required to receive the funds have been met or are within the control of the charity. In practice, for most donations income is recognised when received.

Legacies are recognised following the principles of income recognition used for other donated income. Entitlement is taken to be confirmed by grant of probate over the estate of the donor; probability of receipt is judged on a combination of probate and knowledge of the valuation of the net estate and the amount to be received is assessed based on probate and the valuation of the estate. Where a life interest in an estate exists, no income is recognised other than from distributions from that estate to Kingsley Hall.

KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

Grant income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income from charitable activities

Where the charity provides services or goods in return for payment, the income from these items is recognised when charity completes its part of the agreement by delivering the services or goods.

Rental income

Rental income is recognised on the received basis.

1.5 Expenditure

All expenditure is accounted for on an accruals basis and has been listed in such a way as to accumulate all the charity's costs of employees, goods and services relating to a particular activity of the charity under that activity heading. Direct costs, including attributable salaries and associated costs, are allocated on an actual basis to the areas of activity.

1.6 Tangible fixed assets

Tangible fixed assets are significant physical items of property, plant and equipment held for continuing use by the charity in delivering its charitable objectives.

Recognition

A tangible fixed asset is recorded in the accounts at cost including irrecoverable VAT when the cost of the asset can be measured reliably and it will be of benefit in delivering charitable objectives. Fixed assets whose valuation has been taken as their deemed cost at transition to FRS 102 and Charities SORP FRS102 were valued at their existing use value.

Separate components

The charity holds freehold buildings with significant components that have materially different useful lives from the rest of the building. These components are depreciated separately over their individual lives at the following rates:

- Main Fabric - 100 years
- Pitched Roof - 70 years
- Flat Roof - 40 years
- Windows and Doors - 40 years
- Boilers and Heaters - 15 years
- Mechanical systems - 30 years
- Kitchens - 20 years
- Electrics - 40 years
- Alarm and Security - 15 years

Other fixed assets

Other tangible fixed assets are depreciated evenly to their expected residual values over their expected useful lives as follows:

- Equipment, fittings and furniture over 10 years

The residual value of all assets is assumed to be zero other than for land where it is assumed to be equal to the cost of the asset.

KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.7 Impairment of fixed assets

At each accounts date, the recoverable amounts of assets are assessed to determine whether they have fallen below their carrying values. When the recoverable amount of an asset falls below its carrying amount, the value of the asset is said to be impaired. The carrying amount is reduced to the recoverable amount with the loss in value reported in income and expenditure.

The recoverable amount of an asset is the higher of the amount that can be generated by using the asset or by selling it. When assessing the recoverable amount of purchased goodwill, the cash flows arising from the group of assets that make up the cash-generating unit in an entity combination are used to assess the amount generated by using the assets. The amount attributable to goodwill is taken to be the excess of the recoverable amount of the cash-generating unit over the fair values of the individual assets in the cash-generating unit.

1.8 Financial instruments

Financial instruments are contracts that give rise to a financial asset for one party to the contract and a financial liability or equity instrument for the other party.

Basic financial assets

Kingsley Hall has basic financial instruments that are recognised when the provisions of the contract are met and for which the accounting policies are as follows:

Trade debtors and other amounts receivable

Trade debtors and other amounts receivable are recognised at the value defined by the contract, agreement or legislation giving rise to the amount receivable.

Basic financial liabilities

Trade creditors and other amounts payable

Trade creditors and other amounts payable are recognised at the value defined by the contract, agreement or legislation giving rise to the liability.

Other Financial Instruments

The charity does not hold any financial instruments defined as other by FRS 102.

1.9 Taxation

The company is a charity within the meaning of Para 1 Schedule 6 Finance Act 2010. Accordingly the company is potentially exempt from taxation in respect of income or capital gains within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes. No tax charge arose in the period.

1.10 Employee benefits

The liability to pay short-term employee benefits, which are mainly salary, the entitlement to paid leave and related employment taxes, is recognised as the employees earn entitlement to pay and paid leave under the terms of their employment contract with a corresponding expense recognised in expenditure. Amounts paid are deducted from the liability when paid.

1.11 Retirement benefits

Contributions to defined contribution pension schemes are recognised when entitlement to the contributions has been earned by the member of staff.

KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.12 Leases

Where Kingsley Hall acts as the lessee, the cost of operating leases is recognised by spreading the total payments under the lease, including lease premiums paid, evenly over the lease term. Lease incentives that reduce the rent payable under the lease are taken as part of the total payments.

Where Kingsley Hall acts as the lessor, income is recognised by spreading the total receipts under the lease evenly over the lease term. Lease incentives paid and premiums received are treated as part of the total receipts. Costs of arranging the lease of an asset are added to the cost of the leased asset and recognised over the lease term in the same way as the lease income.

1.13 Cash flows

The cash flows of the charity are shown and reported using the indirect method of calculating cash flows.

1.14 Critical Estimates and areas of Significant Judgement

Refer to sections 1.6 and 1.7 of the accounting policies for details of the estimates of useful life made regarding tangible fixed assets and the relevant impairment.

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2024 £	2024 £	2024 £	2023 £	2023 £	2023 £
Donations and gifts	207,703	-	207,703	8,692	-	8,692
Fellowship offerings	56,142	-	56,142	34,635	-	34,635
Other grant income	159,804	129,878	289,682	284,467	263,701	548,168
	<u>423,649</u>	<u>129,878</u>	<u>553,527</u>	<u>327,794</u>	<u>263,701</u>	<u>591,495</u>

KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

3 Charitable activities

	Chuch and community 2024 £	Pre-school 2024 £	Total 2024 £	Chuch and community 2023 £	Pre-school 2023 £	Total 2023 £
Canteen sales	956	-	956	2,121	-	2,121
Hall room hire	22,600	-	22,600	13,939	-	13,939
Kinder Kapers pre-school	-	21,965	21,965	-	30,051	30,051
Pre-school nursery education grant	-	292,454	292,454	-	268,954	268,954
	<u>23,556</u>	<u>314,419</u>	<u>337,975</u>	<u>16,060</u>	<u>299,005</u>	<u>315,065</u>
Analysis by fund						
Unrestricted funds	23,556	-	23,556	16,060	-	16,060
Restricted funds	-	314,419	314,419	-	299,005	299,005
	<u>23,556</u>	<u>314,419</u>	<u>337,975</u>	<u>16,060</u>	<u>299,005</u>	<u>315,065</u>

4 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising events	2,517	-
Social supermarket sales	24,671	34,448
Street kitchen	95,175	21,959
Miscellaneous income	10,557	-
	<u>132,920</u>	<u>56,407</u>
Other trading activities		

5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Rental income	48,780	48,445
Interest receivable	20,376	7,831
	<u>69,156</u>	<u>56,276</u>

KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

6 Other income

	Total	Endowment funds general
	2024	2023
	£	£
Other income	-	1,300,000

Other income relates to the proceeds of the sale of land.

KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

7 Charitable activities		Church and community		Pre-school		Other grant expenditure		Total		Church and community		Pre-school		Other grant expenditure		Total	
		2024	£	2024	£	2024	£	2024	£	2023	£	2023	£	2023	£	2023	£
	Staff costs	379,450		242,789		84,395		706,634		210,377		222,665		89,077		522,119	
	Depreciation	75,969		-		-		75,969		74,811		-		-		74,811	
	Rates and water	1,656		-		-		1,656		3,934		-		-		3,934	
	Light and heat	36,415		-		-		36,415		36,377		-		-		36,377	
	Postage and telephone	4,827		-		-		4,827		3,982		-		-		3,982	
	Printing, stationery, advertising and insurance	2,268		-		-		2,268		2,273		-		-		2,273	
	Sundries	16,835		-		-		16,835		13,394		-		-		13,394	
	Bad debt provision	-		-		-		-		2,210		-		-		2,210	
	Pre-school expenses	-		57,642		-		57,642		-		8,724		-		8,724	
	Canteen expenses	55,978		-		-		55,978		20,350		-		-		20,350	
	Furnishings, maintenance, repairs and IT	55,556		-		-		55,556		27,004		-		-		27,004	
	Legal and professional fees	7,397		-		-		7,397		12,705		-		-		12,705	
	Trustees expenses	166		-		-		166		189		-		-		189	
	Project expenditure	-		-		221,629		221,629		-		-		320,536		320,536	
	Interest payable and similar expenses	59,823		-		-		59,823		42,806		-		-		42,806	
	Social supermarket and similar charges	5,293		-		-		5,293		6,873		-		-		6,873	
	Covid-19 (Costs)	-		-		-		-		6		-		-		6	
		701,633		300,431		306,024		1,308,088		457,291		231,389		409,613		1,098,293	
		701,633		300,431		306,024		1,308,088		457,291		231,389		409,613		1,098,293	
	Unrestricted funds	630,006		-		35,578		665,584		396,671		-		23,828		420,499	
	Endowment funds	45,520		-		-		45,520		45,520		-		-		45,520	
	Restricted funds	26,107		300,431		270,446		596,984		15,100		231,389		385,785		632,274	

KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

8	Net movement in funds	2024 £	2023 £
	Net movement in funds is stated after charging/(crediting)		
	Depreciation of owned tangible fixed assets	75,969	74,812
	Interest payable	72,514	58,619
		<u> </u>	<u> </u>

The audit fee for the year is borne by the parent company, Livability.

9 Trustees

None of the Trustees (or any persons connected with them) received any remuneration, expenses or benefits from the charity during the year.

10 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	31	27
	<u> </u>	<u> </u>

Employment costs

	2024 £	2023 £
Wages and salaries	644,086	484,918
Social security costs	49,986	26,536
Other pension costs	12,562	10,665
	<u>706,634</u>	<u>522,119</u>

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2024 Number	2023 Number
£60,001 to £70,000	1	1
£70,001 to £80,000	1	-
	<u> </u>	<u> </u>

KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

11 Tangible fixed assets

	Land and buildings	Fixtures, fittings and equipment	Total
	£	£	£
Cost			
At 1 April 2023	5,687,675	88,585	5,776,260
Additions	451,784	2,035	453,819
At 31 March 2024	6,139,460	90,620	6,230,080
Depreciation and impairment			
At 1 April 2023	304,149	66,809	370,958
Depreciation charged in the year	71,406	4,563	75,969
At 31 March 2024	375,555	71,373	446,928
Carrying amount			
At 31 March 2024	5,763,905	19,247	5,783,152
At 31 March 2023	5,383,526	21,776	5,405,302

Fixed assets with a carrying value of £5,763,905 have been pledged as security for the Charity Bank loan disclosed in note 15.

12 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Trade debtors	28,138	5,976
Other debtors - amounts due from parent charity	195,008	-
Prepayments and accrued income	42,208	44,599
	265,354	50,575

13 Creditors: amounts falling due within one year

	Notes	2024	2023
		£	£
Bank loans	15	14,463	17,354
Trade creditors		7,105	327
Other creditors		26,114	12,396
		47,682	30,077

KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

14 Creditors: amounts falling due after more than one year

	Notes	2024 £	2023 £
Bank loans	15	683,624	695,266

15 Loans and overdrafts

	2024 £	2023 £
Bank loans	698,087	712,620
Payable within one year	14,463	17,354
Payable after one year	683,624	695,266
Amounts included above which fall due after five years:		
Payable by instalments	625,774	625,851

The loan from Charity Bank has a 25-year term expiring in July 2043 with interest only, at 3.25% over Base Rate payable in the first three years. Capital repayments commence after 3 years.

16 Endowment funds

Endowment funds represent assets which must be held permanently by the charity. Income arising on the endowment funds can be used in accordance with the objects of the charity and is included as unrestricted income. Any capital gains or losses arising on the assets form part of the fund.

Movement in funds					
Balance at 1 April 2022	Income	Expenditure	Balance at 1 April 2023	Expenditure	Balance at 31 March 2024
£	£	£	£	£	£
603,386	1,300,000	(45,520)	1,857,866	(45,520)	1,812,346
603,386	1,300,000	(45,520)	1,857,866	(45,520)	1,812,346

Endowment funds represent the assets of the Kingsley Hall, Dagenham charitable trust which are required to be retained for the purposes of supporting activities such as those undertaken by Kingsley Hall Church and Community Centre.

KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Balance at 1 April 2022 £	Movement in funds			Transfers £	Balance at 1 April 2023 £	Movement in funds			Transfers £	Balance at 31 March 2024 £
		Income £	Expenditure £				Income £	Expenditure £			
Pre-School Education	450,012	299,005	(231,389)		-	517,628	314,419	(300,431)		-	531,616
Youth Investment Fund	1,790	-	-		-	1,790	-	-		-	1,790
Eden Partnership Fund	9,546	-	(636)		-	8,910	-	(29,813)		20,903	-
Lankelly Chase	184,722	17,000	(139,992)		-	61,730	-	(73,374)		11,644	-
"Our House" fund	8,453	-	(2,477)		-	5,976	-	(16,475)		10,499	-
Hobson Trust	100,000	-	-	(100,000)		-	-	-		-	-
BBC Children in Need	60,036	500	(56,012)		-	4,524	-	-		-	4,524
Redevelopment Fund	2,005,098	70,542	(148,764)		100,370	2,027,246	-	(58,551)	(77,510)		1,891,185
Jack Petchey Foundation	23,941	8,000	-		-	31,941	1,800	(517)		-	33,224
Other grants	65,730	-	-		-	65,730	66,828	(15,327)		-	117,231
Capital Fund	370	-	-	(370)		-	-	-		-	-
Community Well Being	-	167,659	(53,004)		-	114,655	61,250	(102,496)		-	73,409
	2,909,698	562,706	(632,274)		-	2,840,130	444,297	(596,984)		(34,464)	2,652,979

KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

17	Restricted funds	(Continued)
	Pre-school education Income for pre-school education is restricted to use for the provision of this education under the terms of the grants received.	
	Eden Partnership Funding for empowering, equipping and enabling an Eden team at Kingsley Hall to engage local young people and families through missional lifestyles and programmed activities in order to pursue transformational objectives over the long-term.	
	Lankelly Chase Funding to support people with lived experiences of extreme marginalisation through critical path outcomes and participatory grant making.	
	Building Connections ("Our House") The 'Our House' project provides open access facilitated community café space for isolated people and community groups to connect, gain life skills to reduce loneliness and supported opportunities into volunteering.	
	Redevelopment Grant Grant towards redevelopment of the Kingsley Hall community centre and new LIVEWELL Centre at Kingsley Hall. After a review of project costings a proportion of the Director and Deputy Directors time should have been allocated to this fund in previous years. To rectify this situation a transfer from restricted to unrestricted was made in the year to offset these costs which was included in the unrestricted fund in previous years.	
	Jack Petchey Foundation Project providing supported volunteering opportunities for young people.	
	The Youth Investment Fund (a programme jointly funded by the Big Lottery Fund and the Department for Culture, Media and Sport) is a 3 year project to deliver open access youth work.	
	BBC Children in Need funds represents the LIVE SAFE project providing open-access to youth work for young people aged 11-18.	
	Community Well Being fund is to roll out mental health first aid and pre and post crisis community interventions.	
	Other grants represent various small grants received to fund specific operational activities.	
	The Capital Fund represents the net book value of assets acquired for use in restricted activities.	

KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

18 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Endowment funds 2024 £	Total 2024 £
At 31 March 2024:				
Tangible assets	2,079,621	1,891,185	1,812,346	5,783,152
Current assets/(liabilities)	442,447	761,794	-	1,204,241
Long term liabilities	(683,624)	-	-	(683,624)
	<u>1,838,444</u>	<u>2,652,979</u>	<u>1,812,346</u>	<u>6,303,769</u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Endowment funds 2023 £	Total 2023 £
At 31 March 2023:				
Tangible assets	2,230,748	2,616,688	557,866	5,405,302
Current assets/(liabilities)	284,801	223,442	1,300,000	1,808,243
Long term liabilities	(695,266)	-	-	(695,266)
	<u>1,820,283</u>	<u>2,840,130</u>	<u>1,857,866</u>	<u>6,518,279</u>

19 Related party transactions

Key management staff are the Pre-school Manager, the Centre Director and the Deputy Director - Operations. The total emoluments of these staff in the year was £177,833 (2023: £159,060), national insurance costs were £20,775 (2023: £19,123) and pension costs were £5,394 (2023: £5,181).

Transactions with related parties

During the year the charity entered into the following transactions with related parties:

	Sale of goods 2024 £	2023 £
Donation from parent charity	<u>195,008</u>	<u>-</u>

The following amounts were outstanding at the reporting end date:

	2024 £	2023 £
Donation from parent charity	195,008	-

KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

19 Related party transactions

(Continued)

The charity's parent charity, Livability, provides payroll services for Kingsley Hall Church and Community Centre for no charge. Livability purchases some specific services on behalf of the charity and has provided funding for the GLA funded development project.

20 Controlling party

Livability (charity registration number 1116530; company registration number 5967087) is registered in England and Wales and is the parent charity of Kingsley Hall Church and Community Centre. As the sole corporate member of the charitable company, Livability exercises control over Kingsley Hall through the appointment of the officers of the company.

The objects of Livability are to:

- assist or educate any person in charitable need and, in particular but without limitation, any disabled person and the parents, guardians and carers of such people by whatever means; and
- provide facilities, support, advice and assistance for Christian congregations, other Christian groupings and community groups seeking to alleviate charitable needs.

Livability fulfils these objects principally through the provision of education, accommodation and care services to people with disabilities and by supporting Christian communities to tackle poverty and related social issues.

Livability's registered office is Coburg House, 1 Coburg Street, Gateshead, NE8 1NS from which address copies of the accounts of Livability may be obtained by applying in writing to the Company Secretary.

21 Cash generated from operations

2024

2023

£

£

(Deficit)/surplus for the year

(214,510)

1,220,950

Adjustments for:

Investment income recognised in statement of financial activities

(69,156)

(56,276)

Depreciation of tangible fixed assets

75,969

74,811

Interest on finance charges

59,823

42,806

Movements in working capital:

(Increase) in debtors

(214,779)

(12,658)

Increase/(decrease) in creditors

20,496

(1,140,831)

Cash (absorbed by)/generated from operations

(342,157)

128,802

KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

22 Analysis of changes in net funds

	At 1 April 2023	Cash flows	Other non-cash changes	At 31 March 2024
	£	£	£	£
Cash at bank and in hand	1,787,745	(801,176)	-	986,569
Loans falling due within one year	(17,354)	72,513	(57,982)	(14,463)
Loans falling due after more than one year	(695,266)	-	11,642	(683,624)
	<u>1,075,125</u>	<u>(728,663)</u>	<u>(46,340)</u>	<u>288,482</u>

Accounts

Charity registration number 1120001

Company registration number 06129881 (England and Wales)

KINGSLEY HALL CHURCH AND COMMUNITY CENTRE
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr L Beighton S Mithiradaas K Clare
Secretary	M Langworth
Charity number	1120001
Company number	06129881
Registered office	Coburg House 1 Coburg Street Gateshead NE8 1NS
Auditor	Crowe U.K. LLP 55 Ludgate Hill London EC4M 7JW

KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

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KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

WELCOME FROM THE CHAIR

FOR THE YEAR ENDED 31 MARCH 2023

We give thanks to the Lord for a year in which Kingsley Hall Church and Community Centre has achieved a very great deal. We are meeting the needs of a wide range of people in social deprivation, providing physical, mental, emotional and spiritual support, with a welcome and inclusion for all.

Following the formal opening of new Livewell Centre in March 2022, there was still quite a lot to do both by way of final physical trimmings and only gradually opening it up for general use by the people of the Becontree estate and beyond. We launched the Street Kitchen and started a new programme of wellbeing activities, but these were part of our preparations for the wider use of the building next year. At the same time the pre-school, the social supermarket and the clothes boutique have continued to provide vital support for local people.

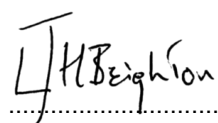
We have built up our community services in Dagenham and the Borough generally. We are the community hub for Parsloes ward, but more generally we were selected as one of six locality leads across the Borough to provide strategic support in connecting civic society and public services to increase resilience to the cost-of-living crisis and health inequalities. We have a full-time food co-ordinator role - one of four lead partners for home delivery of hot meals assistance for those experiencing food poverty, and partnering the Barking Mosque in leading on the co-ordination of all of the Borough's food banks, food clubs and social supermarkets.

We are partnering *Turn2us*, a national charity offering information and practical support for people facing financial insecurity, and we give dedicated space for a number of local initiatives which provide advocacy, tuition and support for people under pressure. Integral to this, our Church is growing in its new accommodation in the Livewell Centre, providing support as well as spiritual guidance for all who worship with us.

We were honoured to be awarded the Queen's Award for Voluntary Service and to be one of only 350 organisations to receive a tree from the Queen's Platinum tree sculpture. We have received letters of recognition from the Mayor of London and the Executive Director of the Greater London Authority.

None of this would have been possible without the dedication and hard work of the executive team and all our staff, to whom our most grateful thanks are due. In the case of our executives and many others, this flows from a very deep faith. We are also most grateful to our funders, in particular The Lankelly Chase Foundation, Turn2Us, The Jack Petchey Foundation, The Mayor of London's Office and The London Borough of Barking and Dagenham Council, and for the support of its staff.

Our separation from the nationwide disability charity Livability is taking a little longer than we had hoped but it is still in train. We have benefitted from the link greatly in the past, but with the great strides we have taken in recent years it is no longer necessary and we shall go ahead strongly on our own. However, we shall retain a warm relationship with Livability.



Leonard Beighton

Chair of Trustees

Date: ..29 February 2024.

KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

Kingsley Hall Church and Community Centre, situated in the London Borough of Barking and Dagenham, operates as an independent charity performing work of a social and educational and religious nature for the benefit of the local residents. Our mission statement is that of striving for excellence in all aspects of our work with children adults and elderly frail people. Our ethical purpose is that of Christianity in action.

When planning our activities for the year, the trustees have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

Achievements and performance

We are very thankful that 2022-2023 has been one of the most significant years in Kingsley Hall's rich ninety-four-year history.

March 2022 ended with the formal stakeholders launch of our new and refurbished community complex including our new LIVEWELL Centre, attended by more than 80 stakeholders including funders, government officers and community partners.

Progressing on from there, 2022-23 has been the year during which our fantastic site and welcoming team of staff and volunteers have ensured that it has become an exciting new community space for many, hosting a full weekly programme of community activities for local people delivered by local people. The positioning of our new LIVEWELL Centre as a wide 'front door' on our main community street of Parsloes Avenue has been game-changing to our work and communities. It has substantially increased our reach as we have reignited our work with longstanding centre users and engaged with so many new residents. It is wonderful to observe the buzz of community life in the understanding that as communities grow in connection, trust and belonging, they become more resilient, and we are committed to a powershift of local people being empowered to design and lead community solutions that contribute to wellbeing. We receive more than 2,000 visits a week from local people of all ages and backgrounds.

Our new Street Kitchen community café provides affordable, healthy delicious meals and is growing from strength to strength. We are also one of four lead partners from across the borough in working on the development of a hot meal delivery app called Meal Mate which provides subsidised hot meals delivered free from our kitchen to local residents experiencing food and fuel poverty.

Along with Barking Mosque, we lead co-ordination of the borough wide food network of 23plus food clubs, banks and supermarkets providing 1,000's of items of free food weekly. Our own Social Supermarket and Pre-Loved Clothes Boutique receive a growing demand as the Cost-of-Living Crisis affects an increasing number of locals experiencing poverty including working residents impacted by rising rents, mortgages and bills. Our offer is critical for many that may not meet eligibility of traditional foodbanks but are not coping. We have provided more than 20,000 essential supplies within this 12 month period.

During the year we were also selected by our Local Authority to become the Community Hub for our ward and along with our positioning as one of six Locality Leads for our borough, we provide a strategic network of support for local residents. This includes community triaging and enabling resident led design groups prototyping community solutions that will reduce the health inequalities and impact of the Cost-of-Living Crisis through strengthening civil society. We are a listed Warm Space and Safe Space and host weekly sessions of Citizens Advice, community health care and mental health diversions and pre and post crisis support as we seek to provide positive interventions that reduce the overwhelm on public services. Our key staff are mental health first aid trained and we serve as an umbrella lead for more than 40 other community groups many of whom deliver mental health focussed interventions in our borough.

KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

We have enabled support to more than 3,000 different local people experiencing hardship during the year. Our Pre-school continues to flourish as a much-cherished early years provider in our borough providing more than 49,000 hours of childcare in the year.

We also led in the development of the newly formed Dagenham Christians Together which has been established as a registered charity and works in partnership with Church Elm Library on Dagenham Heathway in refurbishing a street facing community space for The Church Elm Hub which provides weekly food clubs and a growing range of wellbeing services.

Our devoted team of staff and volunteers led by our committed Board Members ensure that our vital work supports those that need it most so that no one gets left behind.

Our work has been recognised locally, regionally and nationally we have received letters of thanks from our Council Leaders and The Mayor of London. We have also been recognised for our outstanding work through being awarded The Queens Award For Voluntary Service QAVS described as the MBE for voluntary groups. We were also delighted to be recognised as one of only eighteen organisations in the capital, to receive one of the trees from the spectacular Tree of Trees sculpture, which was the centrepiece of The Queen's Platinum Jubilee weekend celebrations outside Buckingham Palace in June 2022.

We are proud to be able to report on an outstanding year of community service and this would not be possible without the amazing sacrifice and commitment of staff, volunteers, partners, and funders. Our sincere thanks to all our valued stakeholders. You are making a difference.

Financial review

The net income was £1,220,950 (2022: £1,155,348). The increase in the net income is mainly due to the sale of land in the year. Total funds remained strong at £6,518,279(2022: £5,297,329).

Cash flow continues to be positive with closing cash balances at the year-end of £1,787,745 (2022: £1,666,481). Net current assets increased at the year-end to £1,808,243(2022: £527,737) as the balance owed to the parent undertaking reduced in the year.

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

The charity has reserves at 31 March 2023 with a value of £6,581,279(2022: £5,297,329).

The funds are available as follows:

- £1,857,866 (2022: £603,386) is invested in permanently endowed land and buildings owned by Kingsley Hall Dagenham, a linked charity.
- £2,840,130 (2022: £2,909,698) restricted funds is associated with the operation of pre-school activities, youth work and other operational activities.
- £1,820,283 (2022: £1,784,245) of unrestricted funds of which £2,330,748 (2022: £2,049,581) represents fixed assets held for use in the charity against which there is a loan secured of £712,620 (2002: £733,172).

The charity has free reserves, being unrestricted reserves excluding assets and the related loan, at the year-end of £267,447(2022: £467,836) which may be used for purposes in line with the charity's objects as decided by the Trustees. The reserves policy is to have a minimum of 8-12 weeks of unrestricted expenditure as set by the parent charity, Livability, for its free reserves. Currently the free reserves represent approximately 25 weeks of expenditure.

The trustees have the authority to invest the charity's resources as appropriate. There are no restrictions on the charity's power to invest. The strategy of the charity is to invest in low-risk cash balances.

The interest earned by the charity during the year from cash balances amounted to £7,831 (2022: £131).

KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

We have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems are in place to mitigate our exposure to them.

Plans for future periods

The coming year provides great opportunities for us to start to implement our latest 10 Vision and Growth Strategy which was developed by our Board and Directorate Team between September 2022 and March 2023.

This includes: -

Our passion for enabling communities where people want to live, and to live well. By 'living well' we mean creating opportunities for local people to fulfil their potential in educational, emotional, physical, social, spiritual and vocational wellbeing.

Our exemplar base for our empowerment agenda will be our Kingsley Hall Village on Martin's Corner in Dagenham. a. Our campus consists of our LIVEWELL Centre, our Kingsley Hall Community Hub, our Early Years Centre and our connectivity to adjoining social housing for joined-up vision.

Beyond this base we will proactively reach out to engage with issues and people across The London Borough of Barking and Dagenham.

We recognise that community transformation requires whole-household intergenerational, all age connection.

The Kingsley Hall Village will model, prototype and test examples of liveable communities that demonstrate uplift of local people 'living well.'

We will continue to contribute to LBBB borough-wide networks and initiatives, and to surrounding areas of outer east London.

We will measure change and share learning locally, regionally and nationally to help shape future vision for the faith and voluntary sector.

Our operations will be faith-filled and enterprising to deliver business models that are self-sustaining or underpinned by committed funds from a variety of sources.

We recognise that with opportunity comes responsibility and will continue to expand and share models of liveable communities that can contribute to significant and scalable social transformation.

Structure, governance and management

The charity is a company limited by guarantee and is governed by its Memorandum and Articles of Association dated 14th February 2007 and amended 27th June 2007.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr L Beighton
S Mithiradaas
K Clare

The Charity's Board of Trustees comprises between three and five members appointed by Livability, registered charity number 1116530. Trustees hold office for a maximum term of three years, following which they are eligible for reappointment by Livability. The induction of new Trustees is managed by other members of the Board, with support from the Company Secretary and Centre Director. The induction arrangements cover essential knowledge including the history and Christian ethos of the Charity, its mission and values. The Board may delegate powers to standing committees, but currently there are no such committees. The Board has employed a Centre Director to lead the operational work of the charity.

KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Auditor

In accordance with the company's articles, a resolution proposing that Crowe U.K. LLP be reappointed as auditor of the company will be put at a General Meeting.

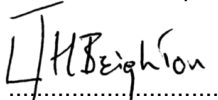
Small company exemptions

This report has been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 applicable to companies subject to the small companies' regime.

Disclosure of information to auditor

Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Trustees.



Mr L Beighton

Trustee

Date: 29 February 2024

KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2023

The Trustees, who are also the directors of Kingsley Hall Church and Community Centre for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

Opinion

We have audited the financial statements of Kingsley Hall Church and Community Centre (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of Trustees

As explained more fully in the statement of trustees' responsibilities, the Trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members including internal specialists. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charitable company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006, the Charities Act 2011, together with the Charities SORP (FRS 102). We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charitable company's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charitable company for fraud. The laws and regulations we considered in this context for the UK operations were OfSTED Standards, General Data Protection Regulation, employment legislation and health and safety legislation.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing of recognition of income and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management and the Board of Trustees about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, reviewing accounting estimates for biases, sample testing income, reviewing regulatory correspondence with the Charity Commission, and Ofsted, and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

Julia Poulter
(Senior Statutory Auditor)
for and on behalf of Crowe U.K. LLP

Chartered Accountants
Statutory Auditor



29 February 2024

55 Ludgate Hill
London
EC4M 7JW

KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2023

Current financial year

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Endowment funds 2023 £	Total 2023 £	Total 2022 £
<u>Income and endowments from:</u>						
Donations and legacies	2	327,794	263,701	-	591,495	1,354,883
Charitable activities	3	16,060	299,005	-	315,065	380,219
Other trading activities	4	56,407	-	-	56,407	14,230
Rent and interest receivable	5	56,276	-	-	56,276	37,911
Other income	6	-	-	1,300,000	1,300,000	-
Total income and endowments		456,537	562,706	1,300,000	2,319,243	1,787,243
<u>Expenditure on:</u>						
Raising funds	7	-	-	-	-	2,879
<u>Charitable activities</u>						
Church and community	8	396,671	15,100	45,520	457,291	280,849
Pre-school	8	-	231,389	-	231,389	254,478
Other grant expenditure	8	23,828	385,785	-	409,613	93,689
Total charitable expenditure		420,499	632,274	45,520	1,098,293	629,016
Total expenditure		420,499	632,274	45,520	1,098,293	631,895
Net movement in funds		36,038	(69,568)	1,254,480	1,220,950	1,155,348
Fund balances at 1 April 2022		1,784,245	2,909,698	603,386	5,297,329	4,141,981
Fund balances at 31 March 2023		1,820,283	2,840,130	1,857,866	6,518,279	5,297,329

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

All income and expenditure derive from continuing activities.

The notes on pages 15 to 30 form part of these financial statements.

KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Prior financial year

		Unrestricted funds 2022 £	Restricted funds 2022 £	Endowment funds 2022 £	Total 2022 £
	Notes				
<u>Income and endowments from:</u>					
Donations and legacies	2	217,714	1,137,169	-	1,354,883
Charitable activities	3	4,035	376,184	-	380,219
Other trading activities	4	14,230	-	-	14,230
Rent and interest receivable	5	37,911	-	-	37,911
Total income and endowments		273,890	1,513,353	-	1,787,243
<u>Expenditure on:</u>					
Raising funds	7	2,879	-	-	2,879
<u>Charitable activities</u>					
Church and community	8	235,329	-	45,520	280,849
Pre-school	8	-	254,478	-	254,478
Other grant expenditure	8	-	93,689	-	93,689
Total charitable expenditure		235,329	348,167	45,520	629,016
Total expenditure		238,208	348,167	45,520	631,895
Gross transfers between funds		223,445	(223,445)	-	-
Net movement in funds		259,127	941,741	(45,520)	1,155,348
Fund balances at 1 April 2021		1,525,118	1,967,957	648,906	4,141,981
Fund balances at 31 March 2022		1,784,245	2,909,698	603,386	5,297,329

KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

BALANCE SHEET

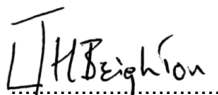
AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	12		5,405,302		5,479,657
Current assets					
Debtors	13	50,575		37,917	
Cash at bank and in hand		1,787,745		1,666,481	
		<u>1,838,320</u>		<u>1,704,398</u>	
Creditors: amounts falling due within one year	14	<u>(30,077)</u>		<u>(1,176,661)</u>	
Net current assets			1,808,243		527,737
Total assets less current liabilities			7,213,545		6,007,394
Creditors: amounts falling due after more than one year	15		(695,266)		(710,065)
Net assets			<u>6,518,279</u>		<u>5,297,329</u>
Capital funds					
Permanent Endowment Funds	17		1,857,866		603,386
Income funds					
Restricted funds	18		2,840,130		2,909,698
Unrestricted funds			1,820,283		1,784,245
			<u>6,518,279</u>		<u>5,297,329</u>

The notes on pages 15 to 30 form part of these financial statements.

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

The financial statements were approved and authorised for issue by the Trustees on 29 February 2024.


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Mr L Beighton
Trustee

Company registration number 06129881

KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash generated from operations	23		128,802		2,707,189
Investing activities					
Purchase of tangible fixed assets		(456)		(1,974,047)	
Investment income received		56,276		37,911	
Net cash generated from/(used in) investing activities			55,820		(1,936,136)
Financing activities					
Repayment of bank loans		(20,552)		(139,935)	
Interest on financing activities		(42,806)		(27,642)	
Net cash used in financing activities			(63,358)		(167,577)
Net increase in cash and cash equivalents			121,264		603,476
Cash and cash equivalents at beginning of year			1,666,481		1,063,005
Cash and cash equivalents at end of year			1,787,745		1,666,481

The notes on pages 15 to 30 form part of these financial statements.

KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Kingsley Hall Church and Community Centre is a private company limited by guarantee incorporated in England and Wales. The registered office is Coburg House, 1 Coburg Street, Gateshead, NE8 1NS.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds arise from income donated to or earned by the charity in pursuit of its charitable objects and may be applied in any way that meets those charitable objects.

Restricted funds are those funds that are available for specific, restricted purposes within the overarching charitable objects of the charity. Restricted funds arise from conditions attached to them by the donor or the activity generating the funds, by deliberate requests for such funds by the charity.

Restricted endowment funds represent assets that are intended by their donor to be retained and used by the charity to pursue its objects either by its use or by generating income.

Transfers between funds are made when a restriction has been extinguished, as payment for the use of land, buildings and management support, and for rentals generated by investment properties that are used to support the unrestricted activities of the charity.

1.4 Income

Donations, legacies and grants

Income from donations, legacies and grants are recorded in the financial statements when entitlement to the income is established, it is more likely than not that the income will be received and the amount to be received can be reliably estimated and any conditions required to receive the funds have been met or are within the control of the charity. In practice, for most donations income is recognised when received.

Legacies are recognised following the principles of income recognition used for other donated income. Entitlement is taken to be confirmed by grant of probate over the estate of the donor; probability of receipt is judged on a combination of probate and knowledge of the valuation of the net estate and the amount to be received is assessed based on probate and the valuation of the estate. Where a life interest in an estate exists, no income is recognised other than from distributions from that estate to Kingsley Hall.

KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

Grant income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income from charitable activities

Where the charity provides services or goods in return for payment, the income from these items is recognised when charity completes its part of the agreement by delivering the services or goods.

Rental income

Rental income is recognised on the received basis.

1.5 Expenditure

All expenditure is accounted for on an accruals basis and has been listed in such a way as to accumulate all the charity's costs of employees, goods and services relating to a particular activity of the charity under that activity heading. Direct costs, including attributable salaries and associated costs, are allocated on an actual basis to the areas of activity.

1.6 Tangible fixed assets

Tangible fixed assets are significant physical items of property, plant and equipment held for continuing use by the charity in delivering its charitable objectives.

Recognition

A tangible fixed asset is recorded in the accounts at cost including irrecoverable VAT when the cost of the asset can be measured reliably and it will be of benefit in delivering charitable objectives. Fixed assets whose valuation has been taken as their deemed cost at transition to FRS 102 and Charities SORP FRS102 were valued at their existing use value.

Separate components

The charity holds freehold buildings with significant components that have materially different useful lives from the rest of the building. These components are depreciated separately over their individual lives at the following rates:

- Main Fabric - 100 years
- Pitched Roof - 70 years
- Flat Roof - 40 years
- Windows and Doors - 40 years
- Boilers and Heaters - 15 years
- Mechanical systems - 30 years
- Kitchens - 20 years
- Electrics - 40 years
- Alarm and Security - 15 years

Other fixed assets

Other tangible fixed assets are depreciated evenly to their expected residual values over their expected useful lives as follows:

- Equipment, fittings and furniture over 10 years

The residual value of all assets is assumed to be zero other than for land where it is assumed to be equal to the cost of the asset.

KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.7 Impairment of fixed assets

At each accounts date, the recoverable amounts of assets are assessed to determine whether they have fallen below their carrying values. When the recoverable amount of an asset falls below its carrying amount, the value of the asset is said to be impaired. The carrying amount is reduced to the recoverable amount with the loss in value reported in income and expenditure.

The recoverable amount of an asset is the higher of the amount that can be generated by using the asset or by selling it. When assessing the recoverable amount of purchased goodwill, the cash flows arising from the group of assets that make up the cash-generating unit in an entity combination are used to assess the amount generated by using the assets. The amount attributable to goodwill is taken to be the excess of the recoverable amount of the cash-generating unit over the fair values of the individual assets in the cash-generating unit.

1.8 Financial instruments

Financial instruments are contracts that give rise to a financial asset for one party to the contract and a financial liability or equity instrument for the other party.

Basic financial assets

Kingsley Hall has basic financial instruments that are recognised when the provisions of the contract are met and for which the accounting policies are as follows:

Trade debtors and other amounts receivable

Trade debtors and other amounts receivable are recognised at the value defined by the contract, agreement or legislation giving rise to the amount receivable.

Basic financial liabilities

Trade creditors and other amounts payable

Trade creditors and other amounts payable are recognised at the value defined by the contract, agreement or legislation giving rise to the liability.

Other Financial Instruments

The charity does not hold any financial instruments defined as other by FRS 102.

1.9 Taxation

The company is a charity within the meaning of Para 1 Schedule 6 Finance Act 2010. Accordingly the company is potentially exempt from taxation in respect of income or capital gains within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes. No tax charge arose in the period.

1.10 Employee benefits

The liability to pay short-term employee benefits, which are mainly salary, the entitlement to paid leave and related employment taxes, is recognised as the employees earn entitlement to pay and paid leave under the terms of their employment contract with a corresponding expense recognised in expenditure. Amounts paid are deducted from the liability when paid.

1.11 Retirement benefits

Contributions to defined contribution pension schemes are recognised when entitlement to the contributions has been earned by the member of staff.

KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.12 Leases

Where Kingsley Hall acts as the lessee, the cost of operating leases is recognised by spreading the total payments under the lease, including lease premiums paid, evenly over the lease term. Lease incentives that reduce the rent payable under the lease are taken as part of the total payments.

Where Kingsley Hall acts as the lessor, income is recognised by spreading the total receipts under the lease evenly over the lease term. Lease incentives paid and premiums received are treated as part of the total receipts. Costs of arranging the lease of an asset are added to the cost of the leased asset and recognised over the lease term in the same way as the lease income.

1.13 Cash flows

The cash flows of the charity are shown and reported using the indirect method of calculating cash flows.

1.14 Critical Estimates and areas of Significant Judgement

Refer to sections 1.6 and 1.7 of the accounting policies for details of the estimates of useful life made regarding tangible fixed assets and the relevant impairment.

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023 £	2023 £	2023 £	2022 £	2022 £	2022 £
Donations and gifts	8,692	-	8,692	109,634	-	109,634
Building Grant	-	-	-	-	844,117	844,117
Fellowship offerings	34,635	-	34,635	20,352	-	20,352
Other grant income	284,467	263,701	548,168	87,728	293,052	380,780
	<u>327,794</u>	<u>263,701</u>	<u>591,495</u>	<u>217,714</u>	<u>1,137,169</u>	<u>1,354,883</u>

KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

3 Charitable activities	Chuch and community 2023	Pre-school 2023	Total 2023	Chuch and community 2022	Pre-school 2022	Other grant expenditure 2022	Total 2022
	£	£	£	£	£	£	£
Grant surplus	-	-	-	-	-	12,000	12,000
Canteen sales	2,121	-	2,121	-	-	-	-
Hall room hire	13,939	-	13,939	4,035	-	-	4,035
Kinder Kapers pre-school	-	30,051	30,051	-	44,072	-	44,072
Pre-school nursery education grant	-	268,954	268,954	-	320,112	-	320,112
	16,060	299,005	315,065	4,035	364,184	12,000	380,219
Analysis by fund							
Unrestricted funds	16,060	-	16,060	4,035	-	-	4,035
Restricted funds	-	299,005	299,005	-	364,184	12,000	376,184
	16,060	299,005	315,065	4,035	364,184	12,000	380,219

KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

4 Other trading activities

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Fundraising events	-	381
Social supermarket sales	34,448	13,647
Street kitchen	21,959	-
Miscellaneous income	-	202
	<u>56,407</u>	<u>14,230</u>
Other trading activities	<u>56,407</u>	<u>14,230</u>

5 Rent and interest receivable

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Rental income	48,445	37,780
Interest receivable	7,831	131
	<u>56,276</u>	<u>37,911</u>
	<u>56,276</u>	<u>37,911</u>

6 Other income

	Endowment funds	Total
	2023	2022
	£	£
Other income	<u>1,300,000</u>	<u>-</u>
	<u>1,300,000</u>	<u>-</u>

Other income relates to the proceeds of the sale of land in the year.

KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

7 Raising funds

	Total Unrestricted funds	
	2023 £	2022 £
<u>Fundraising and publicity</u>		
Other fundraising costs	-	2,879
	-	2,879

KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

8 Charitable activities	Church and community 2023 £	Pre-school 2023 £	Other grant expenditure 2023 £	Total 2023 £	Church and community 2022 £	Pre-school 2022 £	Other grant expenditure 2022 £	Total 2022 £
Staff costs	210,377	222,665	89,077	522,119	127,913	239,296	7,475	374,684
Depreciation and impairment	74,811	-	-	74,811	49,161	-	-	49,161
Rates and water	3,934	-	-	3,934	2,942	-	-	2,942
Light and heat	36,377	-	-	36,377	24,749	-	-	24,749
Postage and telephone	3,982	-	-	3,982	2,118	-	-	2,118
Printing, stationery, advertising and insurance	2,273	-	-	2,273	10,820	-	-	10,820
Sundries	13,394	-	-	13,394	4,856	-	-	4,856
Bad debt provision	2,210	-	-	2,210	861	-	-	861
Pre-school expenses	-	8,724	-	8,724	-	15,182	-	15,182
Canteen expenses	20,350	-	-	20,350	703	-	-	703
Furnishings, maintenance, repairs and IT	27,004	-	-	27,004	11,025	-	-	11,025
Legal and professional fees	12,705	-	-	12,705	15,927	-	-	15,927
Trustees expenses	189	-	-	189	16	-	-	16
Other grant expenditure	-	-	320,536	320,536	-	-	86,214	86,214
Interest payable and similar expenses	42,806	-	-	42,806	27,642	-	-	27,642
Social supermarket and similar charges	6,873	-	-	6,873	1,937	-	-	1,937
Covid-19 (Costs)	6	-	-	6	179	-	-	179
	457,291	231,389	409,613	1,098,293	280,849	254,478	93,689	629,016
	457,291	231,389	409,613	1,098,293	280,849	254,478	93,689	629,016
Unrestricted funds	396,671	-	23,828	420,499	235,329	-	-	235,329
Endowment funds	45,520	-	-	45,520	45,520	-	-	45,520
Restricted funds	15,100	231,389	385,785	632,274	-	254,478	93,689	348,167

KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

9	Net movement in funds	2023	2022
		£	£
	Net movement in funds is stated after charging/(crediting)		
	Depreciation of owned tangible fixed assets	74,812	49,161
	Operating lease charges	-	1,387
		<u>74,812</u>	<u>50,548</u>

The audit fee for the year is borne by the parent company, Livability.

10 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

11 Employees

The average monthly number of employees during the year was:

	2023	2022
	Number	Number
	27	26
	<u>27</u>	<u>26</u>

Employment costs

	2023	2022
	£	£
Wages and salaries	484,918	436,353
Social security costs	26,536	29,682
Other pension costs	10,665	10,247
	<u>522,119</u>	<u>476,282</u>

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2023	2022
	Number	Number
£60,001 to £70,000	1	1
	<u>1</u>	<u>1</u>

KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

12 Tangible fixed assets

	Land and buildings	Assets under construction	Fixtures, fittings and equipment	Total
	£	£	£	£
Cost				
At 1 April 2022	2,860,985	2,826,690	88,128	5,775,803
Additions	-	-	457	457
Transfers	2,826,690	(2,826,690)	-	-
At 31 March 2023	5,687,675	-	88,585	5,776,260
Depreciation and impairment				
At 1 April 2022	233,864	-	62,282	296,146
Depreciation charged in the year	70,285	-	4,527	74,812
At 31 March 2023	304,149	-	66,809	370,958
Carrying amount				
At 31 March 2023	5,383,526	-	21,776	5,405,302
At 31 March 2022	2,627,120	2,826,690	25,847	5,479,657

As Phase 1b of the redevelopment of the site was completed in the year and the amount included in Assets Under Construction was transferred to Land and Buildings.

Fixed assets with a carrying value of £5,383,526 have been pledged as security for the Charity Bank loan disclosed in note 16.

13 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	5,976	7,346
Prepayments and accrued income	44,599	30,571
	50,575	37,917

14 Creditors: amounts falling due within one year

	Notes	2023 £	2022 £
Bank loans	16	17,354	23,107
Trade creditors		327	2,143
Amount owed to parent undertaking		-	1,100,114
Other creditors		12,396	51,297
		30,077	1,176,661

KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

15 Creditors: amounts falling due after more than one year

	Notes	2023 £	2022 £
Bank loans	16	695,266	710,065

16 Loans and overdrafts

	2023 £	2022 £
Bank loans	712,620	733,172
Payable within one year	17,354	23,107
Payable after one year	695,266	710,065
Amounts included above which fall due after five years:		
Payable by instalments	625,851	608,560

The loan from Charity Bank has a 25-year term expiring in July 2043 with interest only, at 3.25% over Base Rate payable in the first three years. Capital repayments commence after 3 years.

17 Endowment funds

Endowment funds represent assets which must be held permanently by the charity. Income arising on the endowment funds can be used in accordance with the objects of the charity and is included as unrestricted income. Any capital gains or losses arising on the assets form part of the fund.

Balance at 1 April 2021 £	Expenditure £	Balance at 1 April 2022 £	Movement in funds		Balance at 31 March 2023 £
			Income £	Expenditure £	
648,906	(45,520)	603,386	1,300,000	(45,520)	1,857,866
648,906	(45,520)	603,386	1,300,000	(45,520)	1,857,866

Endowment funds represent the assets of the Kingsley Hall, Dagenham charitable trust which are required to be retained for the purposes of supporting activities such as those undertaken by Kingsley Hall Church and Community Centre.

KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

18 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2021 £	Movement in funds			Transfers £	Balance at 1 April 2022 £	Movement in funds			Transfers £	Balance at 31 March 2023 £
		Income £	Expenditure £				Income £	Expenditure £			
Pre-School Education	340,307	364,184	(254,479)		-	450,012	299,005	(231,389)		-	517,628
Youth Investment Fund	11,006	-	(9,216)		-	1,790	-	-		-	1,790
Eden Partnership Fund	9,628	-	(82)		-	9,546	-	(636)		-	8,910
Lankelly Chase	111,440	179,348	(106,066)		-	184,722	17,000	(139,992)		-	61,730
"Our House" fund	11,356	-	(2,903)		-	8,453	-	(2,477)		-	5,976
Hobson Trust	100,000	-	-		-	100,000	-	-		(100,000)	-
BBC Children in Need	114,819	-	(54,783)		-	60,036	500	(56,012)		-	4,524
Redevelopment Fund	749,382	897,054	82,107		276,555	2,005,098	70,542	(148,764)		100,370	2,027,246
Lottery Building Fund	500,000	-	-		(500,000)	-	-	-		-	-
Jack Petchey Foundation	18,441	5,550	(50)		-	23,941	8,000	-		-	31,941
Other grants	1,208	67,218	(2,696)		-	65,730	167,659	(53,004)		-	180,385
Capital Fund	370	-	-		-	370	-	-		(370)	-
	1,967,957	1,513,354	(348,168)		(223,445)	2,909,698	562,706	(632,274)		-	2,840,130

KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

18	Restricted funds	(Continued)
	Pre-school education Income for pre-school education is restricted to use for the provision of this education under the terms of the grants received.	
	Eden Partnership Funding for empowering, equipping and enabling an Eden team at Kingsley Hall to engage local young people and families through missional lifestyles and programmed activities in order to pursue transformational objectives over the long-term.	
	Lankelly Chase Funding to support people with lived experiences of extreme marginalisation through critical path outcomes and participatory grant making.	
	Building Connections ("Our House") The 'Our House' project provides open access facilitated community café space for isolated people and community groups to connect, gain life skills to reduce loneliness and supported opportunities into volunteering.	
	Hobson Trust Grant towards redevelopment of the Kingsley Hall community centre.	
	Redevelopment Grant Grant towards redevelopment of the Kingsley Hall community centre and new LIVEWELL Centre at Kingsley Hall.	
	Jack Petchey Foundation Project providing supported volunteering opportunities for young people.	
	The Youth Investment Fund (a programme jointly funded by the Big Lottery Fund and the Department for Culture, Media and Sport) is a 3 year project to deliver open access youth work.	
	BBC Children in Need funds represents the LIVE SAFE project providing open-access to youth work for young people aged 11-18.	
	Other grants represent various small grants received to fund specific operational activities.	
	The Capital Fund represents the net book value of assets acquired for use in restricted activities.	

KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

19 Analysis of net assets between funds	Unrestricted funds	Restricted funds	Endowment funds	Total Unrestricted funds	Restricted funds	Endowment funds	Total
	2023	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£	£
Fund balances at 31 March 2023 are represented by:							
Tangible assets	2,230,748	2,616,688	557,866	5,405,302	2,049,581	603,386	5,479,657
Current assets/(liabilities)	284,801	223,442	1,300,000	1,808,243	444,729	-	527,737
Long term liabilities	(695,266)	-	-	(695,266)	(710,065)	-	(710,065)
	1,820,283	2,840,130	1,857,866	6,518,279	1,784,245	603,386	5,297,329

KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

20 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2023 £	2022 £
Within one year	-	1,387

21 Related party transactions

Key management staff are the Pre-school Manager, the Centre Director and the Deputy Director - Operations. The total emoluments of these staff in the year was £159,060 (2022: £144,500), national insurance costs were £19,123 (2022: £16,280) and pension costs were £5,181 (2022: £5,002).

Transactions with related parties

During the year the charity entered into the following transactions with related parties:

	2023 £	2022 £
Grants from parent charity	-	844,117

The following amounts were outstanding at the reporting end date:

	2023 £	2022 £
Amounts owed to parent undertaking	-	1,100,114

The charity's parent charity, Livability, provides payroll services for Kingsley Hall Church and Community Centre for no charge. Livability purchases some specific services on behalf of the charity and has provided funding for the GLA funded development project.

KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

22 Controlling party

Livability (charity registration number 1116530; company registration number 5967087) is registered in England and Wales and is the parent charity of Kingsley Hall Church and Community Centre. As the sole corporate member of the charitable company, Livability exercises control over Kingsley Hall through the appointment of the officers of the company.

The objects of Livability are to:

- assist or educate any person in charitable need and, in particular but without limitation, any disabled person and the parents, guardians and carers of such people by whatever means; and
- provide facilities, support, advice and assistance for Christian congregations, other Christian groupings and community groups seeking to alleviate charitable needs.

Livability fulfils these objects principally through the provision of education, accommodation and care services to people with disabilities and by supporting Christian communities to tackle poverty and related social issues.

Livability's registered office is 6 Mitre Passage, London SE10 0ER from which address copies of the accounts of Livability may be obtained by applying in writing to the Company Secretary.

23 Cash generated from operations	2023 £	2022 £
Surplus for the year	1,220,950	1,155,348
Adjustments for:		
Investment income recognised in statement of financial activities	(56,276)	(37,911)
Depreciation and impairment of tangible fixed assets	74,811	49,161
Interest on finance charges	42,806	27,642
Movements in working capital:		
(Increase)/decrease in debtors	(12,658)	394,160
(Decrease)/increase in creditors	(1,140,831)	1,118,789
Cash generated from operations	128,802	2,707,189

24 Analysis of changes in net funds

	At 1 April 2022 £	Cash flows £	At 31 March 2023 £
Cash at bank and in hand	1,666,481	121,264	1,787,745
Loans falling due within one year	(23,107)	5,753	(17,354)
Loans falling due after more than one year	(710,065)	14,799	(695,266)
	933,309	141,816	1,075,125

Accounts

REGISTERED COMPANY NUMBER: 06129881 (England and Wales)
REGISTERED CHARITY NUMBER: 1120001

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MARCH 2022
FOR
KINGSLEY HALL CHURCH AND COMMUNITY CENTRE**

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

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Welcome from the Chair

This year has been notable for the formal opening of the LIVEWELL Centre after many years of hard work. I say 'formal' opening because it has taken a little time until our staff and local residents have been able to use it fully.

For this we give thanks to the Lord for the commitment, drive and hard work of all those involved in the initial planning; the funders; the architects and designers; the builders; and all the associated skilled trades people. This includes the staff of Kingsley Hall Church and Community Centre (KH) and very many others

Among the many funders our especial thanks go to The Mayor of London's Good Growth Fund, The National Lottery, The London Borough of Barking and Dagenham, The London Marathon Trust and our other funders, partners and donors. We also thank our Design Team, Habitat For Humanity, Kiloa Architects, MUF Architects and our main building contractor Bryen and Langley. All these and many others were present at the formal opening in March 2022, at which our Deputy Chair, Kate Clare, welcomed and thanked them all.

The Centre is a landmark beacon in Parsloes Avenue, but while it was being built KH continued its work in the community, in Becontree in particular, but also more widely in Dagenham with our partners. At the beginning of the year, the Covid restrictions meant that we were not able to be fully operational, but the pre-School reopened for the autumn term. We were able to maintain our provision of food, clothes and household necessities in our older buildings which have been fully refurbished.

All this has been made possible by the inspiration and hard work of our staff throughout the Centre. Were it not for that, based in the case of all the senior staff and others on the redemptive power of the Lord, KH would be only a fraction of what it is and does.

Our work, which is described in greater detail later in the report, is sustained by our vision of a liveable community in an area of significant social need. Among the many issues are disaffected youth needing to find vocational and other opportunities; vulnerable people from chaotic backgrounds needing social and emotional stability; people with high levels of deprivation needing physical support; and isolated, especially elderly and disabled people, needing a base where they will be welcomed and find friendship and inclusion.

Our founders in 1929 would not recognise the physical surroundings which we have today, but they would fully recognise that we are continuing to serve the original purposes of Kingsley Hall.

During the year, it was agreed that we should review the formalised link of our intercompany relationship with Livability, the nationwide Christian disability charity. The partnership goes back to the 1930s, and it has been helpful to work together, particularly through a planned season of restructuring and redevelopment. It has now been agreed however, following the great steps taken in recent years by our current management, that Kingsley Hall with its growing local profile and strong resources will function most effectively without the need of this formal link. We will retain a very warm relational connection and are grateful for the large, national perspective and good practice that Livability has added to Kingsley Hall. We anticipate that the transition will be completed by the end of the current financial year at March 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06129881 (England and Wales)

Registered Charity number

1120001

Registered office

6 Mitre Passage
London
SE10 0ER

Trustees

Leonard Beighton Chair of Trustees

David Harmer (appointed 30 March 2016- resigned 23 February 2022)

Sathianaanda Mithiradaas

Kendra Addison (appointed 26 Mar 2019 – resigned 19 October 2021)

Kathleen Margaret Clare

Company Secretary

Mark Harvey (appointed 15 April 2020- resigned 14 September 2021)

Michael Langworth (appointed 01 January 2022)

Auditor

Crowe U.K. LLP
55 Ludgate Hill
London
EC4M 7JW

REPORT OF THE TRUSTEES

The Trustees, who are also directors, of Kingsley Hall Church and Community Centre (“the Charity”) present their annual report and audited financial statements for the year ended 31 March 2022. These comply with the Companies Act 2006 and Reporting for Charities: Statement of Recommended Practice (Charities SORP FRS102) (second edition – 2019) and in accordance with the Financial Reporting Standard Applicable in the United Kingdom and Republic of Ireland (FRS102).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is governed by its Memorandum and Articles of Association dated 14th February 2007 and amended 27th June 2007.

Management and governance arrangements

The Charity’s Board of Trustees comprises between three and five members appointed by Livability, registered charity number 1116530. Trustees hold office for a maximum term of three years, following which they are eligible for reappointment by Livability. The induction of new Trustees is managed by other members of the Board, with support from the Company Secretary and Centre Director. The induction arrangements cover essential knowledge including the history and Christian ethos of the Charity, its mission and values. The Board may delegate powers to standing committees, but currently there are no such committees. The Board has employed a Centre Director to lead the operational work of the charity.

Risk management

We have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems are in place to mitigate our exposure to them.

OBJECTIVES AND ACTIVITIES

Objectives and activities

Kingsley Hall Church and Community Centre, situated in the London Borough of Barking and Dagenham, operates as an independent charity performing work of a social and educational and religious nature for the benefit of the local residents. Our mission statement is that of striving for excellence in all aspects of our work with children adults and elderly frail people. Our ethical purpose is that of Christianity in action.

Public Benefit

When planning our activities for the year, the trustees have considered the Charity Commission’s guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

REPORT OF THE TRUSTEES (continued)

ACHIEVEMENTS AND PERFORMANCE

2021-2022 was another outstanding year for Kingsley Hall. We were able to continue growing our community profile providing strategic leadership as a key locality lead group across London Borough of Barking and Dagenham networks.

This included development of the BD Food Network of which Kingsley Hall was also a vital delivery partner in sharing of supplies and resources across all of the borough's foodbanks and from our own Social supermarket which continued operating throughout the pandemic providing more than 50,000 vital supplies of free and discounted foods and household supplies. We also continued providing door stop deliveries and telephone buddying to more than 100 vulnerable people in our community.

We were also able to continue running our Pre-school and church programme throughout the year providing education, connection, faith and hope to more than 300 children and families.

Kingsley Hall has also enabled the delivery of participatory grant making projects with people with lived experiences of disadvantage. We have been able to support more than 12 other community groups and charities with mentoring and resource reaching more than 800 different people across our borough, through 1,000's of connections.

We are also thankful that our whole site redevelopment vision progressed overcoming all the additional challenges of the season. We are excited that both the development of the new build LIVEWELL Centre and renovation of our existing community centre were close to completion by the end of the period.

Our story has also featured in national newspapers, local newspapers and as part of a film made to mark 100 years of the Becontree Estate which was premiered at the Romford Film Festival.

The year also marked the granting of planning consent for the residential aspect of the site which is so significant in triggering the final phase of whole site redevelopment. The consented parcel will enable 32 affordable homes to be delivered at London Affordable Rent.

2021-2022 culminated in a wonderful celebratory stakeholder celebration event on the 23rd of March 2022 launch of our new and refurbished community complex. More than 80 stakeholders including funders, government officers and community partners attended the event which included tours of the site, speeches from dignitaries and an official ribbon cutting moment led by Emily Saville one of our oldest members aged 99 who has been part of Kingsley Hall since she was 6 years old.

We are proud to be able to report on an outstanding year of community service and development that has been vital in its moment and has also taken massive steps forward in fulfilling its vision for our site.

Of course, none of this would be possible without the amazing sacrifice and commitment of staff, volunteers, partners, and funders. We have had an example of what is possible in adverse circumstances, when a community comes together to serve one another. We will now take this forward into our exciting future. Our sincere thanks to all our valued stakeholders. You are making a difference.

FINANCIAL REVIEW

Income and expenditure

The net income was £1,155,348 (2021: £687,880).

The increase in the net income is mainly due to the increase in income from donations, legacies and grants.

Total funds remained strong at £5,297,329 (2021: £4,141,981 with the increase in funds attributable to the operations of the Charity.

Cash flow continues to be positive with closing cash balances at the year-end of £ 1,666,481 (2021: £1,063,005) mainly from the receipt of donations, legacies and grants. Net current assets decreased at the year-end to £527,737 (2021: £1,437,210) due to increase in amount owed to parent undertaking.

Investment and reserves policy

The trustees have the authority to invest the charity's resources as appropriate. There are no restrictions on the charity's power to invest. The strategy of the charity is to invest in low-risk cash balances.

The interest earned by the charity during the year from cash balances amounted to £131 (2021: £433).

The charity has reserves at 31 March 2022 with a value of £5,297,329 (2021: £4,141,981). The funds are available as follows:

- £603,386 (2021: £648,906) is invested in permanently endowed land and buildings owned by Kingsley Hall Dagenham, a linked charity.
- £2,909,698 (2021: £1,967,957) restricted funds is associated with the operation of pre-school activities, youth work and other operational activities.
- £1,784,245 (2021: £1,525,118) of unrestricted funds of which £2,049,581(2021: £2,454,222) represents fixed assets held for use in the charity against which there is a loan secured of £733,172

The charity has free reserves at the year-end of £1,034,664 (2020: £370,896) which may be used for purposes in line with the charity's objects as decided by the Trustees. The reserves policy is to have a minimum of 8-12 weeks of unrestricted expenditure as set by the parent charity, Livability, for its free reserves. Currently the free reserves represent approximately 92 weeks of expenditure.

REPORT OF THE TRUSTEES (continued)

PLANS FOR FUTURE PERIODS

The coming year will usher in an exciting new season for Kingsley Hall as we launch our new LIVEWELL Centre which will be a significant and substantial world class community space for many years to come. From it we will host our food offer from our Street Kitchen and introduce a programme of holistic positive community activities.

As we enter April 2022, the centre is close to Practical Completion and will then open in a phased approach. We will re-engage some exciting partnerships in providing activities and deliver new projects and programmes both directly and collaboratively. This will include arts, recreation, education, social connections, warm spaces and physical activity.

We will tackle some of the most pressing needs of our community, providing positive interventions and diversionary routes for people at risk of mental health crisis, the emerging Cost-of-Living crisis, health inequalities and all of the other socio-economic factors that affect quality of life. We have an ambitious target to enable liveable communities.

We will continue to develop our growing profile in serving and shaping borough wide strategy contributing as a locality lead in Barking and Dagenham. Our outstanding work has been recognised by our Local Authority who have nominated Kingsley Hall for The Queen Award for Voluntary Service which is described as the MBE for voluntary groups.

Our Board will work with our Executive Team in strategizing and setting our 10 year Vision to take Kingsley Hall forward as we celebrate our rich heritage and shape an exciting future of community service.

REPORT OF THE TRUSTEES (continued)

Trustees' responsibilities for the financial statements

The trustees, as directors, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the net incoming or outgoing resources of the charitable company for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of the financial statements and other information included in annual reports may differ from legislation in other jurisdictions.

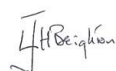
Provision of information to the statutory auditor

Each of the trustees has confirmed that, insofar as they are aware:

- there is no relevant audit information of which the charity's auditors are unaware;
- they have taken all the steps that they could reasonably have been expected to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

ON BEHALF OF THE BOARD:



Leonard Beighton, Trustee

Date: 23 January 2023

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF KINGSLEY HALL CHURCH & COMMUNITY CENTRE

Opinion

We have audited the financial statements of Kingsley Hall Church and Community Centre ('the charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the balance sheet, statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of the charitable company's income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information contained within the annual report. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF KINGSLEY HALL CHURCH & COMMUNITY CENTRE (continued)

misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion based on the work undertaken in the course of our audit

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 9, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under the Companies Act 2006 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Details of the extent to which the audit was considered capable of detecting irregularities, including fraud and non-compliance with laws and regulations are set out below.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF KINGSLEY HALL CHURCH & COMMUNITY CENTRE (continued)

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members including internal specialists. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charitable company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006, the Charities Act 2011, together with the Charities SORP (FRS 102). We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charitable company's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charitable company for fraud. The laws and regulations we considered in this context for the UK operations were OfSTED Standards, General Data Protection Regulation, employment legislation and health and safety legislation.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing of recognition of income and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management and the Board of Trustees about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, reviewing accounting estimates for biases, sample testing income, reviewing regulatory correspondence with the Charity Commission, and Ofsted, and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or

assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Julia Poulter

Senior Statutory Auditor

For and on behalf of

Crowe U.K. LLP

Statutory Auditor

London, United Kingdom

Date: 23rd January 2023

Crowe U.K. LLP is a limited liability partnership registered in England and Wales (with registered number OC307043).

Statement of Financial Activities for the year ended 31 March 2022

	Note	Unrestricted Fund 2022 £	Restricted Funds 2022 £	Permanent Endowment Fund 2022 £	Total Funds 2022 £	Unrestricted Fund 2021 £	Restricted Funds 2021 £	Permanent Endowment Fund 2021 £	Total Funds 2021 £
Income from:									
Donations, legacies and grants	2	217,714	1,137,169	-	1,354,883	306,880	777,373	-	1,084,253
Income from charitable activities	3	4,035	376,184	-	380,219	54,808	322,135	-	376,943
Other trading income	4	14,230	-	-	14,230	17	-	-	17
Investment income	5	37,911	-	-	37,911	43,403	-	-	43,403
Total income		273,890	1,513,353	-	1,787,243	405,108	1,099,508	-	1,504,616
Expenditure on:									
Cost of generating voluntary income	7	2,879	-	-	2,879	712	-	-	712
Expenditure on charitable activities	8	235,329	348,167	45,520	629,016	261,755	508,749	45,520	816,024
Total expenditure		238,208	348,167	45,520	631,895	262,467	508,749	45,520	816,736
Net income/(expenditure) for the year before transfers		35,682	1,165,186	(45,520)	1,155,348	142,641	590,759	(45,520)	687,880
Transfers between funds	17	223,445	(223,445)	-	-	-	-	-	-
Net movement in funds		259,127	941,741	(45,520)	1,155,348	142,641	590,759	(45,520)	687,880
Reconciliation of funds									
Balance at 1 April 2021	17	1,525,118	1,967,957	648,906	4,141,981	1,382,477	1,377,198	694,426	3,454,101
Balance at 31 March 2022		1,784,245	2,909,698	603,386	5,297,329	1,525,118	1,967,957	648,906	4,141,981

All income and expenditure arises from continuing activities.

The accompanying Notes on pages 16 to 28 of the Financial Statements form an integral part of these financial statements.

There were no other recognised gains and losses other than those reported in the statement of financial activities.

**Kingsley Hall Church and Community Centre
Trustees Annual Report and Accounts 2022
Notes to the financial statements**

Balance sheet at 31 March 2022

Company registration Number 6129881

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	11	5,479,657	3,554,771
Total fixed assets		5,479,657	3,554,771
Current assets			
Debtors	12	37,917	432,077
Bank and cash in hand		1,666,481	1,063,005
		1,704,398	1,495,082
Creditors			
Amounts falling due within one year	13	(1,176,661)	(57,872)
Net current assets/(liabilities)		527,737	1,437,210
Amounts falling due after more than one year	14	(710,065)	(850,000)
Net assets		5,297,329	4,141,981
Funds			
Unrestricted funds	17	1,784,245	1,525,118
Restricted funds	17	2,909,698	1,967,957
Permanent Endowment Fund	17	603,386	648,906
Total funds		5,297,329	4,141,981

This report has been prepared in accordance with the special provisions of the Companies Act 2006 relating to small companies.

The accounts were approved and authorised for issue by the Board of Trustees on 23 January 2023 and signed on their behalf by



**Leonard Beighton
Chair of Trustees**

The accompanying Notes on pages 16 to 28 of the Financial Statements form an integral part of these financial statements.

Statement of cash flows for the year ended 31 March 2022

	Note	2022 £	2021 £
Cash flow from operating activities			
Net cash provided by/(used in) by operating activities	C1	2,707,189	715,732
Cash flows from investment activities			
Dividend, interest and rent from investments		37,911	43,403
Purchase of property, plant and equipment		(1,974,047)	(561,935)
Net cash provided by/ (used in) investing activities		(1,936,136)	197,200
Cash flows from financing activities			
Interest on financing activities		(27,642)	(25,802)
Repayments of borrowing		(139,935)	-
Net cash provided by financing activities		(167,577)	(25,802)
Change in cash and cash equivalents in the period		603,476	171,398
Cash and cash equivalents at start of the period		1,063,005	891,607
Cash and cash equivalents at end of the period		1,666,481	1,063,005

	2022 £	2021 £
C1: Reconciliation of net income/(expenditure) to net cash flow from operating activities:		
Net income/expenditure for the year as stated in the SOFA	1,155,348	687,880
Adjustments for:		
Depreciation charges:	49,161	48,805
Dividend interest and rent	(37,911)	(43,403)
Interest on financing activities	27,642	25,802
(Increase)/decrease in debtors	394,160	323,953
Increase/(decrease) in creditors	1,118,789	(327,305)
Net cash flow provided by Operations	2,707,189	715,732

C2. Analysis of changes in net debt

	At start of year	Cash flows	Other non- cash changes	At year end
	£	£	£	£
Cash	1,063,005	603,476	-	1,666,481
Cash equivalents	-	-	-	-
	1,063,005	603,476	-	1,666,481
Loans falling due within one year	-	(23,107)	-	(23,107)
Loans falling due after more than one year	(850,000)	139,935	-	(710,065)
Total	213,005	720,304	-	933,309

1 Accounting Policies

A. Basis of preparation

The financial statements have been prepared on a going concern basis, in accordance with applicable accounting standards, under the historical cost convention, as modified by the inclusion of investments at market value. They have also been prepared in accordance with Reporting for Charities: Statement of Recommended Practice (Charities SORP FRS 102) (second edition – 2019) and in accordance with the Financial Reporting Standard Applicable in the United Kingdom and Republic of Ireland (FRS102), effective 1 January 2015 and the Companies Act 2006 as applied to charitable companies.

Going Concern

The trustees have adopted the going concern basis in the preparation of these financial statements. In reaching this decision, the trustees have given consideration to the charity's forecasted cash flow projections covering a period of at least 12 months from the date of signing of the financial statements, prepared against the backdrop of Covid-19. Since 31 March 2021, the continuing operational activities (notwithstanding the adverse impacts of Covid-19), underline the confidence of the Trustees that the latest cash flow forecast remains achievable. The Trustees believe that it remains appropriate to prepare the accounts on a going concern basis due to the performance versus budget and successful delivery of the property redevelopment.

B. Funds

Unrestricted funds

Unrestricted funds arise from income donated to or earned by the charity in pursuit of its charitable objects and may be applied in any way that meets those charitable objects.

Restricted funds

Restricted funds are those funds that are available for specific, restricted purposes within the overarching charitable objects of the charity. Restricted funds arise from conditions attached to them by the donor or the activity generating the funds, by deliberate requests for such funds by the charity.

Permanent endowment funds

Restricted endowment funds represent assets that are intended by their donor to be retained and used by the charity to pursue its objects either by its use or by generating income.

Transfers between funds

Transfers between funds are made when a restriction has been extinguished, as payment for the use of land, buildings and management support, and for rentals generated by investment properties that are used to support the unrestricted activities of the charity.

1 Accounting Policies (continued)

C. Income

Donations, legacies and grants

Income from donations, legacies and grants are recorded in the financial statements when entitlement to the income is established, it is more likely than not that the income will be received and the amount to be received can be reliably estimated and any conditions required to receive the funds have been met or are within the control of the charity. In practice, for most donations income is recognised when received. Legacies are recognised following the principles of income recognition used for other donated income. Entitlement is taken to be confirmed by grant of probate over the estate of the donor; probability of receipt is judged on a combination of probate and knowledge of the valuation of the net estate and the amount to be received is assessed based on probate and the valuation of the estate. Where a life interest in an estate exists, no income is recognised other than from distributions from that estate to Kingsley Hall.

Grant income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably

Income from charitable activities

Where the charity provides services or goods in return for payment, the income from these items is recognised when charity completes its part of the agreement by delivering the services or goods.

D. Expenditure

All expenditure is accounted for on an accruals basis and has been listed in such a way as to accumulate all the charity's costs of employees, goods and services relating to a particular activity of the charity under that activity heading. Direct costs, including attributable salaries and associated costs, are allocated on an actual basis to the areas of activity.

E. Tangible fixed assets

Tangible fixed assets are significant physical items of property, plant and equipment held for continuing use by the charity in delivering its charitable objectives.

Recognition

A tangible fixed asset is recorded in the accounts at cost including irrecoverable VAT when the cost of the asset can be measured reliably and it will be of benefit in delivering charitable objectives. Fixed assets whose valuation has been taken as their deemed cost at transition to FRS 102 and Charities SORP FRS102 were valued at their existing use value.

Separate components

The charity holds freehold buildings with significant components that have materially different useful lives from the rest of the building. These components are depreciated separately over their individual lives at the following rates:

Main Fabric	- 100 years
Pitched Roof	- 70 years
Flat Roof	- 40 years

1 Accounting Policies (continued)

Windows and Doors	- 40 years
Boilers and Heaters	- 15 years
Mechanical systems	- 30 years
Kitchens	- 20 years
Electrics	- 40 years
Alarm and Security	- 15 years

Other fixed assets

Other tangible fixed assets are depreciated evenly to their expected residual values over their expected useful lives as follows:

Equipment, fittings and furniture	over 5 years
-----------------------------------	--------------

The residual value of all assets is assumed to be zero other than for land where it is assumed to be equal to the cost of the asset.

F. Investments

Investments are items of property and other assets held to generate income and capital growth for the charity.

Property investments

Property investments are carried at their market value as assessed by an external valuer.

G. Financial Instruments

Financial instruments are contracts that give rise to a financial asset for one party to the contract and a financial liability or equity instrument for the other party.

Basic Financial Instruments

Kingsley Hall has basic financial instruments that are recognised when the provisions of the contract are met and for which the accounting policies are as follows:

Trade debtors and other amounts receivable

Trade debtors and other amounts receivable are recognised at the value defined by the contract, agreement or legislation giving rise to the amount receivable.

Trade creditors and other amounts payable

Trade creditors and other amounts payable are recognised at the value defined by the contract, agreement or legislation giving rise to the liability.

Other Financial Instruments

The charity does not hold any financial instruments defined as other by FRS 102.

1 Accounting Policies (continued)

H. Impairment of assets

At each accounts date, the recoverable amounts of assets are assessed to determine whether they have fallen below their carrying values. When the recoverable amount of an asset falls below its carrying amount, the value of the asset is said to be impaired. The carrying amount is reduced to the recoverable amount with the loss in value reported in income and expenditure.

The recoverable amount of an asset is the higher of the amount that can be generated by using the asset or by selling it. When assessing the recoverable amount of purchased goodwill, the cash flows arising from the group of assets that make up the cash-generating unit in an entity combination are used to assess the amount generated by using the assets. The amount attributable to goodwill is taken to be the excess of the recoverable amount of the cash-generating unit over the fair values of the individual assets in the cash-generating unit.

I. Leases

Operating leases

Where Kingsley Hall acts as the lessee, the cost of operating leases is recognised by spreading the total payments under the lease, including lease premiums paid, evenly over the lease term. Lease incentives that reduce the rent payable under the lease are taken as part of the total payments.

Where Kingsley Hall acts as the lessor, income is recognised by spreading the total receipts under the lease evenly over the lease term. Lease incentives paid and premiums received are treated as part of the total receipts. Costs of arranging the lease of an asset are added to the cost of the leased asset and recognised over the lease term in the same way as the lease income.

J. Short-term employee benefits

The liability to pay short-term employee benefits, which are mainly salary, the entitlement to paid leave and related employment taxes, is recognised as the employees earn entitlement to pay and paid leave under the terms of their employment contract with a corresponding expense recognised in expenditure. Amounts paid are deducted from the liability when paid.

K. Pensions

Defined contribution pension schemes

Contributions to defined contribution pension schemes are recognised when entitlement to the contributions has been earned by the member of staff.

L. Cash flows

The cash flows of the charity are shown and reported using the indirect method of calculating cash flows.

1 Accounting Policies (continued)

M. Taxation Status

The company is a charity within the meaning of Para 1 Schedule 6 Finance Act 2010. Accordingly the company is potentially exempt from taxation in respect of income or capital gains within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes. No tax charge arose in the period.

N. Critical Estimates and areas of Significant Judgement

Refer to section E and H of the accounting policies for details of the estimates of useful life made regarding tangible fixed assets and the relevant impairment.

2 Donations, legacies and grants

	Unrestricted	Restricted	Permanent	Total	Unrestricted	Restricted	Permanent	Total
	Funds	Funds	Endowment	Funds	Funds	Funds	Endowment	Funds
	2022	2022	Fund	2022	2021	2021	Fund	2021
	£	£	£	£	£	£	£	£
Building grant	-	844,117	-	844,117	-	578,831	-	578,831
Donations and gifts	109,634	-	-	109,634	22,239	-	-	22,239
Fellowship offerings	20,352	-	-	20,352	17,131	-	-	17,131
Other grant income	87,728	293,052	-	380,780	267,510	198,542	-	466,052
Total donations and legacies	217,714	1,137,169	-	1,354,883	306,880	777,373	-	1,084,253

3 Income from charitable activities

	Unrestricted	Restricted	Permanent	Total	Unrestricted	Restricted	Permanent	Total
	Funds	Funds	Endowment	Funds	Funds	Funds	Endowment	Funds
	2022	2022	Fund	2022	2021	2021	Fund	2021
	£	£	£	£	£	£	£	£
Club fees	-	-	-	-	-	-	-	-
Development project grant	-	-	-	-	-	-	-	-
Grant surplus	-	12,000	-	12,000	48,000	-	-	48,000
Canteen sales	-	-	-	-	6,838	-	-	6,838
Hall room hire	4,035	-	-	4,035	(30)	-	-	(30)
Kinder Kapers pre-school	-	44,072	-	44,072	-	16,232	-	16,232
Pre-school nursery education grant	-	320,112	-	320,112	-	305,903	-	305,903
Total charitable activities	4,035	376,184	-	380,219	54,808	322,135	-	376,943

4 Other trading income

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Permanent Endowment Fund 2022 £	Total Funds 2022 £	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Permanent Endowment Fund 2021 £	Total Funds 2021 £
Fundraising events	381	-	-	381	-	-	-	-
Subscriptions	-	-	-	-	(60)	-	-	(60)
Social supermarket sales	13,647	-	-	13,647	-	-	-	-
Miscellaneous income	202	-	-	202	77	-	-	77
Total other trading income	14,230	-	-	14,230	17	-	-	17

5 Investment income

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Permanent Endowment Fund 2022 £	Total Funds 2022 £	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Permanent Endowment Fund 2021 £	Total Funds 2021 £
Bank interest receivable	131	-	-	131	433	-	-	433
Rental income – Flat	4,020	-	-	4,020	4,020	-	-	4,020
Rent income – Nursery flat	-	-	-	-	-	-	-	-
Rent income – Sunshine House	33,760	-	-	33,760	38,950	-	-	38,950
Total investment income	37,911	-	-	37,911	43,403	-	-	43,403

6 Expenditure on generating voluntary income

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Permanent Endowment Fund 2022 £	Total Funds 2022 £	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Permanent Endowment Fund 2021 £	Total Funds 2021 £
Fundraising expenses	2,879	-	-	2,879	712	-	-	712
	2,879	-	-	2,879	712	-	-	712

7 Expenditure on charitable activities

	Unrestricted	Restricted	Permanent	Total	Unrestricted	Restricted	Permanent	Total
	Funds	Funds	Endowment	Funds	Funds	Funds	Endowment	Funds
	2022	2022	2022	2022	2021	2021	2021	2021
	£	£	£	£	£	£	£	£
Church and community centre	235,329	-	45,520	280,849	261,755	-	45,520	307,275
Pre-school	-	254,478	-	254,478	-	253,662	-	253,662
Other grant expenditure	-	93,689	-	93,689	-	255,087	-	255,087
	235,329	348,167	45,520	629,016	261,755	508,749	45,520	816,024

7 Expenditure on charitable activities

Analysis of expenditure on charitable activities by category:

	2022	2021
	£	£
Staff costs	374,684	376,293
Rates and water	2,942	3,727
Light and heat	24,749	15,436
Postage and telephone	2,118	6,257
Printing, stationery, advertising and insurance	10,820	7,370
Sundries	4,856	5,109
Bad debt provision	861	-
Pre-school expenses	15,182	10,745
Canteen expenses	703	374
Furnishings, maintenance, repairs and IT	11,025	15,572
Legal and professional fees	15,927	19,687
Trustees expenses	16	80
Depreciation	49,161	48,805
Other grant expenditure	86,214	249,377
Interest payable and similar charges	27,642	25,802
Social supermarket net costs	1,937	3,291
Covid-19 (Costs)	179	28,099
	629,016	816,024

In 2022, staff costs of £104,917(2021: £191,362) has been charged to grant related activity and included in £338,395 (2021: £245,351) 'Other grant expenditure' above together with £371,365 (2021: £376,783) 'Staff costs', this amounts to total staff costs of £476,282 (2021: £568,145) as disclosed in Note 10 below.

8 Net income/ (expenditure)

	2022
	£
Net income/(expenditure) is stated after charging:	
Depreciation	49,161
Operating lease charges	1,387

The audit fee for the year is borne by the parent company, Livability.

9 Trustee remuneration and expenses

No remuneration or expenses were paid to any of the Trustees during the year. (2021: £79.90)

10 Staff costs

	2022
	£
Wages and salaries	436,353
Social security costs	29,682
Other pension costs	10,247
	<u>476,282</u>

The average monthly number of employees in the year was 26 (2021: 29). 1 employee received emoluments in excess of £60,000 (2021 – 1). Key management staff are the Pre-school Manager, the Centre Director and the Deputy Director - Operations. The total emoluments of these staff in the year was £144,500 (2021: £144,287), national insurance costs were £16,280 (2021: £17,587) and pension costs were £5,002 (2021: £4,979).

11 Tangible fixed assets

	Land & buildings £	Assets Under Construction £	Fixtures, fittings and equipment £	Total £
Cost/valuation				
At 1 April 2021	2,860,984	865,065	75,706	3,801,755
Additions	-	1,961,625	12,422	1,974,047
Transfers to land and buildings	-	-	-	-
At 31 March 2022	2,860,984	2,826,690	88,128	5,775,802
Depreciation				
At 1 April 2021	188,344	-	58,640	246,984
Charged in the year	45,520	-	3,641	49,161
At 31 March 2022	233,864	-	62,281	296,145
Net book value				
At 31 March 2022	2,627,120	2,826,690	25,847	5,479,657
At 31 March 2021	2,672,640	865,065	17,066	3,554,771

Assets under construction represent the cost to date of Phase 1b of the redevelopment of the site.

Fixed assets with a carrying value of £2,672,640 have been pledged as security for the Charity Bank loan disclosed in note 14.

12 Debtors: amounts falling due within one year

	2022 £	2021 £
Trade debtors	7,346	3,980
Prepayments and accrued income	30,571	428,097
	37,917	432,077

13 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	2,143	-
Bank loan	23,107	-
Other creditors	51,297	51,198
Amounts due to parent undertaking	1,100,114	6,674
	1,176,661	57,872

14 Creditors: amounts falling due after more than one year

	2022 £	2021 £
Bank Loan – Charity Bank		
Repayable within 2-5 years	101,505	67,668
Repayable after more than 5 years	608,560	682,332
Other Loan – Lester Trust		
Repayable after 5 years	-	100,000
	710,065	850,000

The loan from Charity Bank has a 25-year term with interest only, at 3.25% over Base Rate payable in the first three years. Capital repayments commence after 3 years.

The loan from the Lester Trust had a 5 year term with interest at 1.5% payable during the term and repayable after 5 years. On 21 June 2021, the loan, including accrued interest, was forgiven and converted to a donation to support the development of the site in Dagenham.

15 Operating leases

	2022 £	2021 £
The minimum lease payments under		
Within one year	1,387	1,387
Between two and five years	-	-
After more than five years	-	-

16 Analysis of net assets between funds

	Unrestricted	Restricted	Permanent	Total	Total
	Funds	Funds	Endowment	Funds	Funds
	2022	2022	2022	2022	2021
	£	£	£	£	£
Tangible fixed assets	2,049,581	2,826,690	603,386	5,479,657	3,554,771
Bank and cash in hand	1,611,585	54,896	-	1,666,481	1,063,005
Current assets	9,805	28,112	-	37,917	432,077
Current liabilities	(1,176,661)	-	-	(1,176,661)	(57,872)
Long term liabilities	(710,065)	-	-	(710,065)	(850,000)
	1,784,245	2,909,698	603,386	5,297,329	4,141,981
Prior year					
	Unrestricted	Restricted	Permanent	Total	Total
	Funds	Funds	Endowment	Funds	Funds
	2021	2021	2021	2021	2020
	£	£	£	£	£
Tangible fixed assets	2,454,222	451,643	648,906	3,554,771	3,041,641
Bank and cash in hand	91,764	971,241	-	1,063,005	891,607
Current assets	14,564	417,513	-	432,077	756,030
Current liabilities	(185,432)	127,560	-	(57,872)	(385,177)
Long term liabilities	(850,000)	-	-	(850,000)	(850,000)
	1,525,118	1,967,957	648,906	4,141,981	3,454,101

17 Movement in funds

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
Unrestricted funds					
General Fund	1,525,118	273,890	(238,208)	223,445	1,784,245
Restricted funds					
Pre-school education	340,307	364,184	(254,479)	-	450,012
Youth Investment fund	11,006	-	(9,216)	-	1,790
Eden Partnership fund	9,628	-	(82)	-	9,546
Lankelly Chase	111,440	179,348	(106,066)	-	184,722
"Our House" fund	11,356	-	(2,903)	-	8,453
Hobson Trust	100,000	-	-	-	100,000
BBC Children in need	114,819	-	(54,783)	-	60,036
Redevelopment fund	749,382	897,054	82,107	276,555	2,005,098
Lottery building fund	500,000	-	-	(500,000)	-
Jack Petchey Foundation	18,441	5,550	(50)	-	23,941
Other grants	1,208	67,218	(2,696)	-	65,730
Capital fund	370	-	-	-	370
Total restricted funds	1,967,957	1,513,354	(348,168)	(223,445)	2,909,698
Endowment funds	648,906	-	(45,520)	-	603,386
	4,141,981	1,787,244	(631,896)	-	5,297,329

Prior year

	At 1 April 2020 £	Income £	Expenditure £	Transfers £	At 31 March 2021 £
Unrestricted funds					
General Fund	1,382,477	405,108	(262,467)	-	1,525,118
Restricted funds					
Pre-school education	271,834	322,135	(253,662)	-	340,307
Youth Investment fund	43,683	-	(32,677)	-	11,006
Eden Partnership fund	-	10,000	(372)	-	9,628
Lankelly Chase	46,544	143,056	(78,160)	-	111,440
"Our House" fund	-	33,432	(22,076)	-	11,356
Hobson Trust	100,000	-	-	-	100,000
BBC Children in need	114,819	-	-	-	114,819
Redevelopment fund	290,000	578,831	(119,449)	-	749,382
Lottery building fund	500,000	-	-	-	500,000
Jack Petchey Foundation	9,387	9,054	-	-	18,441
Other grants	561	3,000	(2,353)	-	1,208
Capital fund	370	-	-	-	370
Total restricted funds	1,377,198	1,099,508	(508,749)	-	1,967,957
Endowment funds	694,426	-	(45,520)	-	648,906
	3,454,101	1,504,616	(816,736)	-	4,141,981

Pre-school education

Income for pre-school education is restricted to use for the provision of this education under the terms of the grants received.

Eden Partnership

Funding for empowering, equipping and enabling an Eden team at Kingsley Hall to engage local young people and families through missional lifestyles and programmed activities in order to pursue transformational objectives over the long-term.

Lankelly Chase

Funding to support people with lived experiences of extreme marginalisation through critical path outcomes and participatory grant making.

Building Connections ("Our House")

The 'Our House' project provides open access facilitated community café space for isolated people and community groups to connect, gain life skills to reduce loneliness and supported opportunities into volunteering.

Hobson Trust

Grant towards redevelopment of the Kingsley Hall community centre.

Redevelopment Grant

Grant towards redevelopment of the Kingsley Hall community centre and new LIVEWELL Centre at Kingsley Hall.

Jack Petchey Foundation

Project providing supported volunteering opportunities for young people.

Hobson Trust and Lottery Building Fund were awarded for the building project and lack of movement in reserves is due to timings of development spend delivered after this period.

BBC Children in Need was awarded for work with young people on a project where project spend was delivered after this period.

The Youth Investment Fund (a programme jointly funded by the Big Lottery Fund and the Department for Culture, Media and Sport) is a 3 year project to deliver open access youth work.

BBC Children in Need funds represents the LIVE SAFE project providing open-access to youth work for young people aged 11-18.

Other grants represent various small grants received to fund specific operational activities.

The **Capital Fund** represents the net book value of assets acquired for use in restricted activities.

Endowment funds represent the assets of the Kingsley Hall, Dagenham charitable trust which are required to be retained for the purposes of supporting activities such as those undertaken by Kingsley Hall Church and Community Centre.

Transfers from restricted funds in the prior year represent the contribution by the pre-school activities to the shared costs of buildings and management and administrative support of the charity.

18 Commitments and contingent assets

As at 31st March 2022 the capital commitments of the charity were as follows:

	2022 £	2021 £
Contracted	-	-
Approved not contracted	-	-

19 Related party transactions

	2022 £	2021 £
Grants from parent charity	844,117	588,235
Amounts owed to parent undertaking	1,100,114	6,674

The charity's parent charity, Livability, provides payroll services for Kingsley Hall Church and Community Centre for no charge. Livability purchases some specific services on behalf of the charity and has provided funding for the GLA funded development project.

20 Controlling party

Livability (charity registration number 1116950; company registration number 5967087) is registered in England and Wales and is the parent charity of Kingsley Hall Church and Community Centre. As the sole corporate member of the charitable company, Livability exercises control over Kingsley Hall through the appointment of the officers of the company.

The objects of Livability are to:

- assist or educate any person in charitable need and, in particular but without limitation, any disabled person and the parents, guardians and carers of such people by whatever means; and
- provide facilities, support, advice and assistance for Christian congregations, other Christian groupings and community groups seeking to alleviate charitable needs.

Livability fulfils these objects principally through the provision of education, accommodation and care services to people with disabilities and by supporting Christian communities to tackle poverty and related social issues.

Livability's registered office is 6 Mitre Passage, London SE10 0ER from which address copies of the accounts of Livability may be obtained by applying in writing to the Company Secretary.

21 Post balance sheet events

After 1st April 2022, land was disposed generating £1,300,000 in sales proceeds.

Accounts

REGISTERED COMPANY NUMBER: 06129881 (England and Wales)
REGISTERED CHARITY NUMBER: 1120001

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MARCH 2021
FOR
KINGSLEY HALL CHURCH AND COMMUNITY CENTRE**

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

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Welcome from the Chair

All our lives have been substantially affected by the Covid-19 pandemic this year and Kingsley Hall Church and Community Centre (KH) has been no exception. However, we have seen the challenges which it has presented as giving us the opportunity to extend further our outreach into the community.

We were chosen by the London Borough of Barking and Dagenham to be the lead centre in three wards in providing support to the community from the voluntary sector. The way in which this has been done has been different from before, but it has enabled us at KH to continue our tradition of providing a welcome based on our Christian faith to all the people in these wards, whatever their faith or none. Our hope, and belief, is that through our service, local people were able to receive vital support at a time of need and for some this also strengthened hope and faith in difficult times.

All this has been made possible thanks to the enthusiasm and hard work of our staff and volunteers. They have embraced all the changes which have been necessary as they have reflected our inspirational values into the communities which we serve.

KH has always sought to respond to local needs in pioneering and ambitious ways. Sustained by our vision of a liveable community, there is so much more we aspire to achieve.

More generally, the purpose of KH is to empower people to live well and transform community by creating opportunities for educational, social, spiritual, vocational and physical wellbeing in the Becontree area of Dagenham, building on the work of our founders in 1929. Becontree was then and remains now an area of significant social need with issues ranging from lack of opportunity for disaffected young people and vulnerable people from chaotic backgrounds, high levels of health, economic and social deprivation and the isolation of older people and people from a background of disability.

KH is a local grass roots charity that exists to create opportunities for people to thrive. It is part of the Livability group – the disability charity that connects people with their communities. Together we tackle social isolation and the barriers that cause this in the lives of people living with disability and vulnerability. Inspired by a dynamic and inclusive Christian ethos, we welcome people from all faiths and none to work together towards the good of the whole community centred on a vision of transforming society by being a liveable community.

KH works with people of all ages, focussing on people from a background of disadvantage and disability and vulnerable people from chaotic backgrounds. Embedded into the heart of KH is a faith-based community offering inclusive expressions of church for a diversity of cultures. We also partner with the Eden Network and our Eden Team Dagenham which launched in 2018 has started appointing team members, committed volunteers moving into Dagenham to re-neighbour and serve our regeneration work in the centre of Dagenham amongst its most deprived communities.

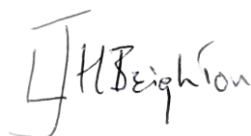
More detail on the many positive outcomes of the year despite the issues which the pandemic brought is provided within the section 'Achievement and Performance.'

Notably we have taken substantial steps forward in our whole site vision for redevelopment and are making progress with the new build and with the refurbished outstanding community facilities, while plans for social housing and our residential development generally continue to be made.

We are most grateful to all those who have supported us in helping to bring this vision to reality, including the London Borough of Barking and Dagenham, Livability, DfES, Children In Need, The National Lottery, The Heritage Lottery Fund, Youth Investment Fund, GLA, Mission Housing, Habitat for Humanity, Kiloa, MUF Architecture, The Message Trust, The Hobson Foundation, The Lester Trust, Scripture Union and Time for God, The Jack Petchey Foundation, Sport England, The Building Connections Fund, Laing Family Trusts, Thomson-Bree Charitable Trust, Garfield Weston, Deo Gloria Trust and many of our individual donors and supporters.

These accounts recognise that investment into the cost of redevelopment and progress is inevitable but as the completed phases of the vision bear fruit, the positive social impact for our communities will be transformational.

Towards this aim, we are seeking more funding and hope to inspire many others to join us on our exciting journey through their support.

A handwritten signature in black ink, appearing to read 'L Beighton'.

Leonard Beighton

Date: 5 May 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06129881 (England and Wales)

Registered Charity number

1120001

Registered office

6 Mitre Passage
London
SE10 0ER

Trustees

Leonard Beighton Chair of Trustees

David Harmer (appointed 30 March 2016- resigned 23 February 2022)

Sathiananda Mithiradaas

Kendra Addison (appointed 26 March 2019- resigned 20 October 2021)

Margaret Kathleen Claire

Company Secretary

Mark Harvey (appointed 15 April 2020- resigned 14 September 2021)

Michael Langworth (appointed 01 January 2022)

Auditor

Crowe U.K. LLP
55 Ludgate Hill
London
EC4M 7JW

REPORT OF THE TRUSTEES

The Trustees, who are also directors, of Kingsley Hall Church and Community Centre (“the Charity”) present their annual report and audited financial statements for the year ended 31 March 2021. These comply with the Companies Act 2006 and Reporting for Charities: Statement of Recommended Practice (Charities SORP FRS102) (second edition – 2019) and in accordance with the Financial Reporting Standard Applicable in the United Kingdom and Republic of Ireland (FRS102).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is governed by its Memorandum and Articles of Association dated 14th February 2007 and amended 27th June 2007.

Management and governance arrangements

The Charity’s Board of Trustees comprises between three and five members appointed by Livability, registered charity number 1116530. Trustees hold office for a maximum term of three years, following which they are eligible for reappointment by Livability. The induction of new Trustees is managed by other members of the Board, with support from the Company Secretary and Centre Director. The induction arrangements cover essential knowledge including the history and Christian ethos of the Charity, its mission and values. The Board may delegate powers to standing committees, but currently there are no such committees. The Board has employed a Centre Director to lead the operational work of the charity.

Risk management

We have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems are in place to mitigate our exposure to them.

OBJECTIVES AND ACTIVITIES

Objectives and activities

Kingsley Hall Church and Community Centre, situated in the London Borough of Barking and Dagenham, operates as an independent charity performing work of a social and educational and religious nature for the benefit of the local residents. Our mission statement is that of striving for excellence in all aspects of our work with children adults and elderly frail people. Our ethical purpose is that of Christianity in action.

Public Benefit

When planning our activities for the year, the trustees have considered the Charity Commission’s guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

REPORT OF THE TRUSTEES (continued)

ACHIEVEMENTS AND PERFORMANCE

2020-21 heralded in the centenary of The Becontree Estate celebrations for 2021, which in its formation was the largest housing estate in Europe. Kingsley Hall was founded as a community led response to the needs of the emerging estate 92 years ago.

Never has Kingsley Hall demonstrated just how vital it is to the community than during this unprecedented season of global crisis caused by the pandemic.

Although regular community activities which pre Covid had amounted to 2,500 visitors a week, working with more than 40 other partner community groups had to stop during lockdowns like everyone else, we provided a nimble response to transition our resources to crisis response work.

With the nation in the grips of lockdown, as a charity we were responding with emergency care as a locality lead within our borough which has seen us provide more than 60,000 free items of food and essential household supplies to vulnerable people as well as vital social support through telephone buddying and digital inclusion support to more than 500 different local people in vulnerable settings during the year.

As a local grass roots charity, we were able to swiftly flex our services to the urgent and immediate needs of the season.

Our Pre-school has continued to provide excellent childcare responding to the ever changing requirements of the various stages of the pandemic to ensure our best efforts to function as a Covid-secure setting at all times.

Our drop-stop support transitioned into a permanent offer of our new project, our Eden Community Storehouse from September 2020. As we opened for service 5 days a week for 35 hours a week, providing free and affordable essential foods, household supplies and clothing, we were able to support many local people experiencing the impact of local poverty. The safe social contact has also been extremely valued by many people as a first step in venturing out of their homes with many being understandably anxious and appreciating a comforting word and listening ear as they visited Kingsley Hall.

Kingsley Hall's position as a faith group and its daily rhythms of reflection and care for others continue to be the heartbeat of our work and our church gatherings both in person in our socially distanced setting and online have flourished and grown.

As online meetings became the new norm, we were able to scale and position as a key strategic partner serving our borough in both delivering and shaping services and strategy.

We are also thankful that our whole site redevelopment vision has progressed overcoming all the additional challenges of the season. We are excited that both the development of the new build LIVEWELL Centre and renovation of our existing community centre are on course for completion later this year. The spaces are already looking outstanding, providing world class facilities that will house much of our work.

We are proud to be able to report on an outstanding year of community service that has been vital in its moment and has also taken massive steps forward in fulfilling its vision for our site.

Of course, none of this would be possible without the amazing sacrifice and commitment of staff, volunteers, partners, and funders. We have had an example of what is possible in adverse circumstances, when a community comes together to serve one another. We will now take this forward into our exciting future. Our sincere thanks to all our valued stakeholders. You are making a difference.

FINANCIAL REVIEW

Income and expenditure

The net income was £687,880 (2020: £1,000,029).

The decrease in the net income is mainly due to the reduction in income from donations, legacies and grants.

The loans from Charity Bank of £750,000 and £100,000 from Lester Trust along with some cash flow funding from the charity's parent, Livability, funded additions in year of £561,935 (2020: £253,314) towards the completion of the development that started in 2018 for the pre-school block and four residential flats.

Total funds remained strong at £4,141,981 (2020: £3,454,101), with the increase in funds attributable to net expenditure on the operations of the Charity.

Cash flow continues to be positive with closing cash balances at the year-end of £1,063,005 (2020: £891,607) mainly from the receipt of a long term loan from Charity Bank of £750,000 that is secured against the value of the property and £100,000 from Lester Trust. Net current assets increased at the year-end to £1,437,210 (2020: £1,262,460) due to this cash flow funding, providing additional working capital funding.

Investment and reserves policy

The trustees have the authority to invest the charity's resources as appropriate. There are no restrictions on the charity's power to invest. The strategy of the charity is to invest in low risk cash balances.

The interest earned by the charity during the year from cash balances amounted to £433 (2020: £1,289).

The charity has reserves at 31 March 2021 with a value of £4,141,981 (2020: £3,454,101). The funds are available as follows:

- £648,906 (2020: £694,426) is invested in permanently endowed land and buildings owned by Kingsley Hall, Dagenham, a linked charity. This includes the Nursery project in 2019 which was completed in the year.
- £1,967,957 (2020: £1,377,198) restricted funds is associated with the operation of pre-school activities, youth work and other operational activities

REPORT OF THE TRUSTEES (continued)

- £1,525,118 (2020: £1,382,477) of unrestricted funds of which £2,454,222 (2020: £2,346,845) represents fixed assets held for use in the charity against which there is a loan secured of £750,000
- The charity has free reserves at the year-end of £370,896 (2020: (£104,981)) which may be used for purposes in line with the charity's objects as decided by the Trustees. The reserves policy is to have a minimum of 8-12 weeks of unrestricted expenditure as set by the parent charity, Livability, for its free reserves. Currently the free reserves represent approximately 25 weeks of unrestricted expenditure.

PLANS FOR FUTURE PERIODS

In the coming year we aim to help the community to bounce back from the challenges of the pandemic, serving our community more than ever with resuming and new community activities that reflect the new norm, sharing from all of the experiences learnt from this season.

We are excited to be planning celebratory launches of our new and renovated community spaces as we welcome back the surrounding community and engage with new and emerging community groups whilst tackling some of the most pressing issues in our borough. We know that positive interventions providing support for people experiencing mental health issues will be essential, as will all of the other educational, financial, social, spiritual and physical needs of those we seek to serve. This will be the springboard in taking us forward with outstanding facilities for local people with we hope many years of outstanding community service to come.

REPORT OF THE TRUSTEES (continued)

Trustees' responsibilities for the financial statements

The trustees, as directors, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the net incoming or outgoing resources of the charitable company for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of the financial statements and other information included in annual reports may differ from legislation in other jurisdictions.

Provision of information to the statutory auditor

Each of the trustees has confirmed that, insofar as they are aware:

- there is no relevant audit information of which the charity's auditors are unaware;
- they have taken all the steps that they could reasonably have been expected to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

ON BEHALF OF THE BOARD:



Leonard Beighton, Trustee

Date: 5 May 2022

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF KINGSLEY HALL CHURCH & COMMUNITY CENTRE

Opinion

We have audited the financial statements of Kingsley Hall Church and Community Centre ('the charitable company') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the balance sheet, statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of the charitable company's income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information contained within the annual report. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF KINGSLEY HALL CHURCH & COMMUNITY CENTRE (continued)

misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion based on the work undertaken in the course of our audit

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 9, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under the Companies Act 2006 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Details of the extent to which the audit was considered capable of detecting irregularities, including fraud and non-compliance with laws and regulations are set out below.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF KINGSLEY HALL CHURCH & COMMUNITY CENTRE (continued)

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members including internal specialists. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charitable company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006, the Charities Act 2011, together with the Charities SORP (FRS 102). We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charitable company's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charitable company for fraud. The laws and regulations we considered in this context for the UK operations were OfSTED Standards, General Data Protection Regulation, employment legislation and health and safety legislation.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing of recognition of income and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management and the Board of Trustees about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, reviewing accounting estimates for biases, sample testing income, reviewing regulatory correspondence with the Charity Commission, and Ofsted, and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or

**Kingsley Hall Church and Community Centre
Trustees Annual Report and Accounts 2021**

assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Julia Poulter

Senior Statutory Auditor
For and on behalf of
Crowe U.K. LLP
Statutory Auditor
London, United Kingdom

Date: 6th May 2022

Crowe U.K. LLP is a limited liability partnership registered in England and Wales (with registered number OC307043).

**Kingsley Hall Church and Community Centre
Trustees Annual Report and Accounts 2021**

Statement of Financial Activities for the year ended 31 March 2021

	Note	Unrestricted Fund 2021 £	Restricted Funds 2021 £	Permanent Endowment Fund 2021 £	Total Funds 2021 £	Unrestricted Fund 2020 £	Restricted Funds 2020 £	Permanent Endowment Fund 2020 £	Total Funds 2020 £
Income from:									
Donations, legacies and grants	2	39,370	578,831	-	618,201	62,825	914,819	-	977,644
Income from charitable activities	3	322,318	520,677	-	842,995	141,589	580,934	-	722,523
Other trading income	4	17	-	-	17	14,511	-	-	14,511
Investment income	5	43,403	-	-	43,403	49,564	-	-	49,564
Total income		405,108	1,099,508	-	1,504,616	268,489	1,495,753	-	1,764,242
Expenditure on:									
Cost of generating voluntary income	6	712	-	-	712	9,319	-	-	9,319
Expenditure on charitable activities	7	261,755	508,749	45,520	816,024	265,963	443,499	45,432	754,894
Total expenditure		262,467	508,749	45,520	816,736	275,282	443,499	45,432	764,213
Net income/(expenditure) for the year before transfers		142,641	590,759	(45,520)	687,880	(6,793)	1,052,254	(45,432)	1,000,029
Transfers between funds	17	-	-	-	-	43,960	(43,960)	-	-
Net movement in funds		142,641	590,759	(45,520)	687,880	37,167	1,008,294	(45,432)	1,000,029
Reconciliation of funds									
Balance at 1 April 2020	17	1,382,477	1,377,198	694,426	3,454,101	1,345,310	368,904	739,858	2,454,072
Balance at 31 March 2021		1,525,118	1,967,957	648,906	4,141,981	1,382,477	1,377,198	694,426	3,454,101

All income and expenditure arises from continuing activities.

The accompanying Notes on pages 17 to 28 of the Financial Statements form an integral part of these financial statements.

There were no other recognised gains and losses other than those reported in the statement of financial activities.

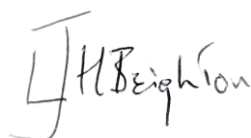
Balance sheet at 31 March 2021

Company registration Number 6129881

	Note	2021 £	2020 £
Fixed assets			
Tangible fixed assets	11	3,554,771	3,041,641
Total fixed assets		3,554,771	3,041,641
Current assets			
Debtors	12	432,077	756,030
Bank and cash in hand		1,063,005	891,607
		1,495,082	1,647,637
Creditors			
Amounts falling due within one year	13	(57,872)	(385,177)
Net current assets/(liabilities)		1,437,210	1,262,460
Amounts falling due after more than one year	14	(850,000)	(850,000)
Net assets		4,141,981	3,454,101
Funds			
Unrestricted funds	17	1,525,118	1,382,477
Restricted funds	17	1,967,957	1,377,198
Permanent Endowment Fund	17	648,906	694,426
Total funds		4,141,981	3,454,101

This report has been prepared in accordance with the special provisions of the Companies Act 2006 relating to small companies.

The accounts were approved and authorised for issue by the Board of Trustees on 5 May 2022 and signed on their behalf by



Leonard Beighton
Chair of Trustees

The accompanying Notes on pages 17 to 28 of the Financial Statements form an integral part of these financial statements.

Statement of cash flows for the year ended 31 March 2021

	Note	2021 £	2020 £
Cash flow from operating activities			
Net cash provided by/(used in) by operating activities	C1	689,930	519,823
Cash flows from investment activities			
Dividend, interest and rent from investments		43,403	49,564
Purchase of property, plant and equipment		(561,935)	(284,547)
Net cash provided by/ (used in) investing activities		171,398	(284,840)
Cash inflows from new borrowing		-	50,000
Net cash provided by financing activities		-	50,000
Change in cash and cash equivalents in the period		171,398	334,840
Cash and cash equivalents at start of the period		891,607	556,767
Cash and cash equivalents at end of the period		1,063,005	891,607

	2021 £	2020 £
C1: Reconciliation of net income/(expenditure) to net cash flow from operating activities:		
Net income/expenditure for the year as stated in the SOFA	687,880	1,000,029
Adjustments for:		
Depreciation charges:	48,805	48,809
Losses on investments	-	-
Dividend interest and rent	(43,403)	(49,564)
(Increase)/decrease in debtors	323,953	(643,600)
Increase/(decrease) in creditors	(327,305)	164,149
Net cash flow provided by Operations	689,930	519,823

C2. Analysis of changes in net debt

	At start of year	Cash flows	Other non- cash changes	At year end
	£	£	£	£
Cash	891,607	171,398	-	1,063,005
Cash equivalents	-	-	-	-
	891,607	171,398	-	1,063,005
Loans falling due within one year	-	(16,828)	-	(16,828)
Loans falling due after more than one year	(850,000)	16,828	-	(833,172)
Total	41,607	171,398	-	213,005

1 Accounting Policies

A. Basis of preparation

The financial statements have been prepared on a going concern basis, in accordance with applicable accounting standards, under the historical cost convention, as modified by the inclusion of investments at market value. They have also been prepared in accordance with Reporting for Charities: Statement of Recommended Practice (Charities SORP FRS 102) (second edition – 2019) and in accordance with the Financial Reporting Standard Applicable in the United Kingdom and Republic of Ireland (FRS102), effective 1 January 2015 and the Companies Act 2006 as applied to charitable companies.

Going Concern

The trustees have adopted the going concern basis in the preparation of these financial statements. In reaching this decision, the trustees have given consideration to the charity's forecasted cash flow projections covering a period of at least 12 months from the date of signing of the financial statements, prepared against the backdrop of Covid-19. Since 31 March 2021, the continuing operational activities (notwithstanding the adverse impacts of Covid-19), underline the confidence of the Trustees that the latest cash flow forecast remains achievable. The Trustees believe that it remains appropriate to prepare the accounts on a going concern basis due to the performance versus budget and successful delivery of the property redevelopment.

B. Funds

Unrestricted funds

Unrestricted funds arise from income donated to or earned by the charity in pursuit of its charitable objects and may be applied in any way that meets those charitable objects.

Restricted funds

Restricted funds are those funds that are available for specific, restricted purposes within the overarching charitable objects of the charity. Restricted funds arise from conditions attached to them by the donor or the activity generating the funds, by deliberate requests for such funds by the charity.

Permanent endowment funds

Restricted endowment funds represent assets that are intended by their donor to be retained and used by the charity to pursue its objects either by its use or by generating income.

Transfers between funds

Transfers between funds are made when a restriction has been extinguished, as payment for the use of land, buildings and management support, and for rentals generated by investment properties that are used to support the unrestricted activities of the charity.

1 Accounting Policies (continued)

C. Income

Donations, legacies and grants

Income from donations, legacies and grants are recorded in the financial statements when entitlement to the income is established, it is more likely than not that the income will be received and the amount to be received can be reliably estimated and any conditions required to receive the funds have been met or are within the control of the charity. In practice, for most donations income is recognised when received. Legacies are recognised following the principles of income recognition used for other donated income. Entitlement is taken to be confirmed by grant of probate over the estate of the donor; probability of receipt is judged on a combination of probate and knowledge of the valuation of the net estate and the amount to be received is assessed based on probate and the valuation of the estate. Where a life interest in an estate exists, no income is recognised other than from distributions from that estate to Kingsley Hall.

Grant income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably

Income from charitable activities

Where the charity provides services or goods in return for payment, the income from these items is recognised when charity completes its part of the agreement by delivering the services or goods.

D. Expenditure

All expenditure is accounted for on an accruals basis and has been listed in such a way as to accumulate all the charity's costs of employees, goods and services relating to a particular activity of the charity under that activity heading. Direct costs, including attributable salaries and associated costs, are allocated on an actual basis to the areas of activity.

E. Tangible fixed assets

Tangible fixed assets are significant physical items of property, plant and equipment held for continuing use by the charity in delivering its charitable objectives.

Recognition

A tangible fixed asset is recorded in the accounts at cost including irrecoverable VAT when the cost of the asset can be measured reliably and it will be of benefit in delivering charitable objectives. Fixed assets whose valuation has been taken as their deemed cost at transition to FRS 102 and Charities SORP FRS102 were valued at their existing use value.

Separate components

The charity holds freehold buildings with significant components that have materially different useful lives from the rest of the building. These components are depreciated separately over their individual lives at the following rates:

Main Fabric	- 100 years
Pitched Roof	- 70
Flat Roof	- 40

1 Accounting Policies (continued)

Windows and Doors	- 40
Boilers and Heaters	- 15
Mechanical systems	- 30
Kitchens	- 20
Electrics	- 40
Alarm and Security	- 15

Other fixed assets

Other tangible fixed assets are depreciated evenly to their expected residual values over their expected useful lives as follows:

Equipment, fittings and furniture	over 5 years
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The residual value of all assets is assumed to be zero other than for land where it is assumed to be equal to the cost of the asset.

F. Investments

Investments are items of property and other assets held to generate income and capital growth for the charity.

Property investments

Property investments are carried at their market value as assessed by an external valuer.

G. Financial Instruments

Financial instruments are contracts that give rise to a financial asset for one party to the contract and a financial liability or equity instrument for the other party.

Basic Financial Instruments

Kingsley Hall has basic financial instruments that are recognised when the provisions of the contract are met and for which the accounting policies are as follows:

Trade debtors and other amounts receivable

Trade debtors and other amounts receivable are recognised at the value defined by the contract, agreement or legislation giving rise to the amount receivable.

Trade creditors and other amounts payable

Trade creditors and other amounts payable are recognised at the value defined by the contract, agreement or legislation giving rise to the liability.

Other Financial Instruments

The charity does not hold any financial instruments defined as other by FRS 102.

1 Accounting Policies (continued)

H. Impairment of assets

At each accounts date, the recoverable amounts of assets are assessed to determine whether they have fallen below their carrying values. When the recoverable amount of an asset falls below its carrying amount, the value of the asset is said to be impaired. The carrying amount is reduced to the recoverable amount with the loss in value reported in income and expenditure.

The recoverable amount of an asset is the higher of the amount that can be generated by using the asset or by selling it. When assessing the recoverable amount of purchased goodwill, the cash flows arising from the group of assets that make up the cash-generating unit in an entity combination are used to assess the amount generated by using the assets. The amount attributable to goodwill is taken to be the excess of the recoverable amount of the cash-generating unit over the fair values of the individual assets in the cash-generating unit.

I. Leases

Operating leases

Where Kingsley Hall acts as the lessee, the cost of operating leases is recognised by spreading the total payments under the lease, including lease premiums paid, evenly over the lease term. Lease incentives that reduce the rent payable under the lease are taken as part of the total payments.

Where Kingsley Hall acts as the lessor, income is recognised by spreading the total receipts under the lease evenly over the lease term. Lease incentives paid and premiums received are treated as part of the total receipts. Costs of arranging the lease of an asset are added to the cost of the leased asset and recognised over the lease term in the same way as the lease income.

J. Short-term employee benefits

The liability to pay short-term employee benefits, which are mainly salary, the entitlement to paid leave and related employment taxes, is recognised as the employees earn entitlement to pay and paid leave under the terms of their employment contract with a corresponding expense recognised in expenditure. Amounts paid are deducted from the liability when paid.

K. Pensions

Defined contribution pension schemes

Contributions to defined contribution pension schemes are recognised when entitlement to the contributions has been earned by the member of staff.

L. Cash flows

The cash flows of the charity are shown and reported using the indirect method of calculating cash flows.

1 Accounting Policies (continued)

M. Taxation Status

The company is a charity within the meaning of Para 1 Schedule 6 Finance Act 2010. Accordingly the company is potentially exempt from taxation in respect of income or capital gains within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes. No tax charge arose in the period.

N. Critical Estimates and areas of Significant Judgement

Refer to section E and H of the accounting policies for details of the estimates of useful life made regarding tangible fixed assets and the relevant impairment.

2 Donations, legacies and grants

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Permanent Endowment Fund 2021 £	Total Funds 2021 £	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Permanent Endowment Fund 2020 £	Total Funds 2020 £
Building Grant		-	-	-		500,000	-	500,000
Donations and gifts	22,239	578,831	-	601,070	9,365	-	-	9,365
Fellowship offerings	17,131	-	-	17,131	53,460	-	-	53,460
Other grant income		-	-	-		414,819	-	414,819
Total donations and legacies	39,370	578,831	-	618,201	62,825	914,819	-	977,644

3 Income from charitable activities

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Permanent Endowment Fund 2021 £	Total Funds 2021 £	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Permanent Endowment Fund 2020 £	Total Funds 2020 £
Club fees	(71)	-	-	(71)	4,045	-	-	4,045
Development project grant	-	-	-	-	67,648	9,387	-	77,035
Grant surplus	48,000	-	-	48,000	4,000	-	-	4,000
Canteen sales	6,838	-	-	6,838	37,536	-	-	37,536
Hall room hire	(30)	-	-	(30)	18,360	-	-	18,360
Kinder Kapers pre-school	-	16,232	-	16,232	-	52,128	-	52,128
Pre-school nursery education grant	-	305,903	-	305,903	-	324,730	-	324,730
Other grant income	267,510	198,542	-	466,052	10,000	194,689	-	204,689
Total charitable activities	322,318	520,677	-	842,995	141,589	580,934	-	722,523

4 Other trading income

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Permanent Endowment Fund 2021 £	Total Funds 2021 £	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Permanent Endowment Fund 2020 £	Total Funds 2020 £
Fundraising events	-	-	-	-	12,772	-	-	12,772
Subscriptions	(60)	-	-	(60)	913	-	-	913
Miscellaneous income	77	-	-	77	826	-	-	826
Total other trading income	17	-	-	17	14,511	-	-	14,511

5 Investment income

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Permanent Endowment Fund 2021 £	Total Funds 2021 £	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Permanent Endowment Fund 2020 £	Total Funds 2020 £
Bank interest receivable	433	-	-	433	1,289	-	-	1,289
Rental income – Flat	4,020	-	-	4,020	4,200	-	-	4,200
Rent income – Nursery flat	-	-	-	-	2,300	-	-	2,300
Rent income – Sunshine House	38,950	-	-	38,950	41,775	-	-	41,775
	43,403	-	-	43,403	49,564	-	-	49,564

6 Expenditure on generating voluntary income

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Permanent Endowment Fund 2021 £	Total Funds 2021 £	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Permanent Endowment Fund 2020 £	Total Funds 2020 £
Fundraising expenses	712	-	-	712	9,319	-	-	9,319
	712	-	-	712	9,319	-	-	9,319

7 Expenditure on charitable activities

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Permanent Endowment Fund 2021 £	Total Funds 2021 £	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Permanent Endowment Fund 2020 £	Total Funds 2020 £
Church and community centre	261,755	-	45,520	307,275	265,963	-	45,432	311,395
Pre-school	-	253,662	-	253,662	-	263,760	-	263,760
Other grant expenditure	-	255,087	-	255,087	-	179,739	-	179,739
	261,755	508,749	45,520	816,024	265,963	443,499	45,432	754,894

7 Expenditure on charitable activities (continued)

Analysis of expenditure on charitable activities by category:

	2021	2020
	£	£
Staff costs	376,783	353,890
Rates and water	3,727	10,559
Light and heat	15,436	24,254
Postage and telephone	6,257	5,491
Printing, stationery, advertising and insurance	5,479	8,445
Sundries	13,704	18,594
Bad debt provision	-	6,486
Pre-school expenses	10,744	19,984
Canteen expenses	374	8,672
Furnishings, maintenance, repairs and IT	16,623	19,668
Legal and professional fees	19,687	19,631
Trustees expenses	80	77
Depreciation	48,805	48,809
Other grant expenditure	245,351	179,739
Interest payable and similar charges	25,802	30,595
Social supermarket net costs	3,291	-
Covid-19 (Costs)	23,881	-
	816,024	754,894

In 2021, staff costs of £191,362 (2020: £116,942) has been charged to grant related activity and included in £245,351 (2020: £179,739) 'Other grant expenditure' above. Together with £376,783 (2020: £353,890) 'Staff costs', this amounts to total staff costs of £568,145 (2020: £470,532) as disclosed in Note 10 below.

8 Net income/ (expenditure)

	2021	2020
	£	£
Net income/(expenditure) is stated after charging:		
Depreciation	48,805	48,809
Operating lease charges	1,387	1,387

The audit fee for the year is borne by the parent company, Livability.

9 Trustee remuneration and expenses

No remuneration was paid to Trustees in the year but one trustee was paid expenses of £79.90 (2020: £77.30)

10 Staff costs

	2021	2020
	£	£
Wages and salaries	532,449	435,403
Social security costs	25,255	25,615
Other pension costs	10,441	9,514
	568,145	470,532

The average monthly number of employees in the year was 29 (2020: 30). One employee received emoluments in excess of £60,000 (2020 – 0). Key management staff are the Pre-school Manager, the Centre Director and the Deputy Director - Operations. The total emoluments of these staff in the year was £144,287 (2020: £113,028), national insurance costs were £17,587 (2020: £12,026) and pension costs were £4,979 (2020: £4,329).

11 Tangible fixed assets

	Land & buildings £	Assets Under Construction £	Fixtures, fittings and equipment £	Total £
Cost/valuation				
At 1 April 2020	2,860,984	303,130	75,706	3,239,820
Additions	-	561,935	-	561,935
Transfers to land and buildings	-	-	-	-
At 31 March 2021	2,860,984	865,065	75,706	3,801,755
Depreciation				
At 1 April 2020	142,824	-	55,355	198,179
Charged in the year	45,520	-	3,285	48,805
At 31 March 2021	188,344	-	58,640	246,984
Net book value				
At 31 March 2021	2,672,640	865,065	17,066	3,554,771
At 31 March 2020	2,718,160	303,130	20,351	3,041,641

Assets under construction represent the cost to date of Phase 1b of the redevelopment of the site.

Fixed assets with a carrying value of £2,672,640 have been pledged as security for the Charity Bank loan disclosed in note 14.

12 Debtors: amounts falling due within one year

	2021 £	2020 £
Trade debtors	3,980	4,594
Prepayments and accrued income	428,097	751,436
	432,077	756,030

13 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	-	3,177
Other creditors	51,198	57,072
Amounts due to parent undertaking	6,674	324,928
	57,872	385,177

14 Creditors: amounts falling due after more than one year

	2021	2020
	£	£
Bank Loan – Charity Bank		
Repayable within 2-5 years	67,668	67,668
Repayable after more than 5 years	682,332	682,332
Other Loan – Lester Trust		
Repayable after 5 years	100,000	100,000
	850,000	850,000

The loan from Charity Bank has a 25-year term with interest only, at 3.25% over Base Rate payable in the first three years. Capital repayments commence after 3 years.

The loan from the Lester Trust had a 5 year term with interest at 1.5% payable during the term and repayable after 5 years. On 21 June 2021, the loan, including accrued interest, was forgiven and converted to a donation to support the development of the site in Dagenham.

15 Operating leases

	2021	2020
	£	£
The minimum lease payments under		
Within one year	1,387	1,387
Between two and five years	-	-
After more than five years	-	-

16 Analysis of net assets between funds

	Unrestricted	Restricted	Permanent	Total	Total
	Funds	Funds	Endowment	Funds	Funds
	2021	2021	Fund	2021	2020
	£	£	2021	£	£
Tangible fixed assets	2,454,222	451,643	648,906	3,554,771	3,041,641
Bank and cash in hand	91,764	971,241	-	1,063,005	891,607
Current assets	14,564	417,513	-	432,077	756,030
Current liabilities	(185,432)	127,560	-	(57,872)	(385,177)
Long term liabilities	(850,000)	-	-	(850,000)	(850,000)
	1,525,118	1,967,957	648,906	4,141,981	3,454,101

Prior year

	Unrestricted	Restricted	Permanent	Total	Total
	Funds	Funds	Endowment	Funds	Funds
	2020	2020	Fund	2020	2019
	£	£	2020	£	£
Tangible fixed assets	2,346,845	370	694,426	3,041,641	2,805,903
Bank and cash in hand	252,188	639,419	-	891,607	556,767
Current assets	28,008	728,022	-	756,030	112,430
Current liabilities	(385,177)	-	-	(385,177)	(221,028)
Long term liabilities	(850,000)	-	-	(850,000)	(800,000)
	1,394,864	1,367,811	694,426	3,454,101	2,454,072

17 Movement in funds

	At 1 April 2020 £	Income £	Expenditure £	Transfers £	At 31 March 2021 £
Unrestricted funds					
General Fund	1,382,477	405,108	(262,467)	-	1,525,118
Restricted funds					
Pre-school education	271,834	322,135	(253,662)	-	340,307
Youth Investment fund	43,683	-	(32,677)	-	11,006
Eden Partnership fund	-	10,000	(372)	-	9,628
Lankelly Chase	46,544	143,056	(78,160)	-	111,440
"Our House" fund	-	33,432	(22,076)	-	11,356
Hobson Trust	100,000	-	-	-	100,000
BBC Children in need	114,819	-	-	-	114,819
Redevelopment fund	290,000	578,831	(119,449)	-	749,382
Lottery building fund	500,000	-	-	-	500,000
Jack Petchey Foundation	9,387	9,054	-	-	18,441
Other grants	561	3,000	(2,353)	-	1,208
Capital fund	370	-	-	-	370
Total restricted funds	1,377,198	1,099,508	(508,749)	-	1,967,957
Endowment funds	694,426	-	(45,520)	-	648,906
	3,454,101	1,504,616	(816,736)	-	4,141,981

Prior year

	At 1 April 2019 £	Income £	Expenditure £	Transfers £	At 31 March 2020 £
Unrestricted funds					
General Fund	1,345,310	268,489	(275,282)	43,960	1,382,477
Restricted funds					
Pre-school education	205,736	376,858	(263,760)	(47,000)	271,834
Youth Investment fund	112,798	-	(69,115)	-	43,683
Eden Partnership fund	-	14,000	(16,016)	2,016	-
Lankelly Chase	-	85,000	(38,456)	-	46,544
"Our House" Fund	-	42,103	(43,127)	1,024	-
Hobson Trust	50,000	50,000	-	-	100,000
BBC Children in Need	-	114,819	-	-	114,819
Redevelopment Fund	-	300,000	(10,000)	-	290,000
Lottery Building Fund	-	500,000	-	-	500,000
Jack Petchey Foundation	-	9,387	-	-	9,387
Other grants	-	3,586	(3,025)	-	561
Capital fund	370	-	-	-	370
Total restricted funds	368,904	1,495,753	(443,499)	(43,960)	1,377,198
Endowment funds	739,858	-	(45,432)	-	694,426
	2,454,072	1,764,242	(764,213)	-	3,454,101

Pre-school education

Income for pre-school education is restricted to use for the provision of this education under the terms of the grants received.

Eden Partnership

Funding for empowering, equipping and enabling an Eden team at Kingsley Hall to engage local young people and families through missional lifestyles and programmed activities in order to pursue transformational objectives over the long-term.

Lankelly Chase

Funding to support people with lived experiences of extreme marginalisation through critical path outcomes and participatory grant making.

Building Connections ("Our House")

The 'Our House' project provides open access facilitated community café space for isolated people and community groups to connect, gain life skills to reduce loneliness and supported opportunities into volunteering.

Hobson Trust

Grant towards redevelopment of the Kingsley Hall community centre.

Redevelopment Grant

Grant towards redevelopment of the Kingsley Hall community centre and new LIVEWELL Centre at Kingsley Hall.

Jack Petchey Foundation

Project providing supported volunteering opportunities for young people.

Hobson Trust and Lottery Building Fund were awarded for the building project and lack of movement in reserves is due to timings of development spend delivered after this period.

BBC Children in Need was awarded for work with young people on a project where project spend was delivered after this period.

The Youth Investment Fund (a programme jointly funded by the Big Lottery Fund and the Department for Culture, Media and Sport) is a 3 year project to deliver open access youth work.

BBC Children in Need funds represents the LIVE SAFE project providing open-access to youth work for young people aged 11-18.

Other grants represent various small grants received to fund specific operational activities.

The **Capital Fund** represents the net book value of assets acquired for use in restricted activities.

Endowment funds represent the assets of the Kingsley Hall, Dagenham charitable trust which are required to be retained for the purposes of supporting activities such as those undertaken by Kingsley Hall Church and Community Centre.

Transfers from restricted funds in the prior year represent the contribution by the pre-school activities to the shared costs of buildings and management and administrative support of the charity.

18 Commitments and contingent assets

As at 31st March 2021 the capital commitments of the charity were as follows:

	2021	2020
	£	£
Contracted	-	-
Approved not contracted	-	-

19 Related party transactions

	2021	2020
	£	£
Grants from parent charity	578,831	-
Amounts owed to parent undertaking	6,674	293,695

The charity's parent charity, Livability, provides payroll services for Kingsley Hall Church and Community Centre for no charge. Livability purchases some specific services on behalf of the charity and has provided funding for the GLA funded development project.

20 Controlling party

Livability (charity registration number 1116950; company registration number 5967087) is registered in England and Wales and is the parent charity of Kingsley Hall Church and Community Centre. As the sole corporate member of the charitable company, Livability exercises control over Kingsley Hall through the appointment of the officers of the company.

The objects of Livability are to:

- assist or educate any person in charitable need and, in particular but without limitation, any disabled person and the parents, guardians and carers of such people by whatever means; and
- provide facilities, support, advice and assistance for Christian congregations, other Christian groupings and community groups seeking to alleviate charitable needs.

Livability fulfils these objects principally through the provision of education, accommodation and care services to people with disabilities and by supporting Christian communities to tackle poverty and related social issues.

Livability's registered office is 6 Mitre Passage, London SE10 0ER from which address copies of the accounts of Livability may be obtained by applying in writing to the Company Secretary.