

Registered Charity No. 1120962

King's Church Eden

Trustees Annual Report and Accounts

Year Ended 31st December 2024



Wyatt & Co

Chartered Accountants
125 Main Street, Garforth
Leeds
LS25 1AF

King's Church Eden

Year Ended 31st December 2024

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King's Church Eden

Year Ended 31st December 2024

Legal and Administrative Information

Reference

King's Church Eden Cumbria is registered with the Charity Commission for England and Wales since 25th September 2007.

Registered Address	Up until Dec 2024	10 Fairybead Park Stainton Penrith Cumbria CA11 0DY	From Jan 2025	18 Windsor Drive Penrith Cumbria CA11 9BS
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Website www.kingschurcheden.co.uk

Email admin@kingschurcheden.co.uk

Leaders/ Trustees	Jon Cook	Elder	
	Isobel Morley	Chair	<i>Retired 31st Dec 2024</i>
	John Robinson		
	Nicola Maybury		
	Nigel Worth	Appointed 9th August 2024	

Other Elders/ Leaders Zeke Dixon

Treasurer Elizabeth Robinson

Bankers Lloyds Bank plc (Oldham Branch)
Lloyds Bank plc (Oldham Branch)
PO Box 1000
BX1 1LT

Kingdom Bank
Media House
Padge Road
Beeston
NG9 2RS

Independent Examiner Nigel Wyatt BSC FCA
Wyatt & Co Chartered Accountants
125 Main Street
Garforth
Leeds
LS25 1AF

King's Church Eden

Year Ended 31st December 2024

Trustees Annual Report

The Church Trustees present their report and financial statements for the year ending 31 December 2024.

Structure, Governance and Management

King's Church Eden is a registered charity operating within the terms of its constitution, as approved by the Charity Commission in 2007. The Trustees for this reporting period are shown above. New trustees are appointed by the Board of Trustees from the membership of the Church, having regard to their gifting, knowledge and experience to fulfil the role of trustee and the administration needs of the Church. None of the Trustees hold title to any property belonging to the Church.

Church Objectives and Activities

The Charity's primary objective is to promote the Christian faith for the public benefit, and it seeks to do this through meetings and other activities promoted by the Elders/Leaders of King's Church Eden, within the wide range of objectives in clause 2 of its Constitution.

During this reporting period, the Leaders and wider leadership have continued to promote the biblical faith as summarized in the Charity Constitution. This activity is out worked through regular meetings and events throughout the year. The Church places a high priority on giving financial support to Christian works at home and overseas, as detailed below.

The Charity also supports NISCU (Schools outreach) and CAP financially. We also subscribed to Churches Together in Penrith.

Members of the church are actively supporting a range of local community groups such as Food Bank, local schools, CAP and much more.

Achievements and Performance

The Charity has helped to tackle poverty in the community through supporting the work of Christians Against Poverty (CAP), who provide Debt Counselling, Job Club and Budget Advice, both financially and members working and volunteering in a variety of roles. Our Church led Community Groups have provided a range of initiatives for the public benefit, including a Toddler Group, Crochet Club, DIY Group, Lunch Club, Walking Group, Book Club and a weekend away event. All tackle social isolation and, to varying degrees, address issues of Poverty, Mental Health, Life Skills and Physical Health.

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Trustees Annual Report

Through our Social Action Fund and partnership with ACTS435, we have provided financial support for individuals in the Eden community facing acute material challenges. The Charity has received and distributed Grants received from Westmorland & Furness Council via the Household Support monies held within the Social Action Fund.

Internationally, we have partnered with a church in Kyiv, Ukraine, to assist with their war relief work for refugees and support for their church workers.

Plans for the future

Fulfilling the church's vision.

Public Benefit Statement

In setting our objectives and planning for our activities, our trustees have given serious consideration to the Charity Commission's general guidance on public benefit.

Financial Review

In general, the Church's financial affairs are not complex and are principally concerned with the management of its cash flow against its receipts and payments.

Total income for the year ending 31st December 2024: £87,439

Total expenditure for the year ending 31st December 2024: £84,036

Monies carried forward as at 31st December 2024: £14,282 (incl of Regional fund)

Of which, monies held in reserve as at 31st December 2024, £10,000

Funds in deficit

No funds were in deficit at the end of the year.

Funds held by Charity on behalf of others

The Charity holds funds of £700 on behalf of the ChristCentral Cumbria region of churches. This fund does not qualify for Gift Aid.

Financial Management of the Church

This responsibility rests with the Elders, Trustees and Treasurer.

Any conflict of interest is monitored, and safeguards are in place.

The Church's Finance Policy, including a reserves policy, is reviewed annually.

King's Church Eden

Year Ended 31st December 2024

Trustees Annual Report

Reserves Policy

The trust holds Reserve funds to safeguard against unforeseen emergencies and shortage of operating funds

- The reserves policy is tailored to the charity's circumstances
- The reserves policy demonstrates to funders, beneficiaries, the public, and the Charity Commission that the trustees are holding funds in a responsible manner
- The reserves are held in line with the Charity Commission recommendations
- The policy is calculated on ongoing commitments
- The Reserves are held in a higher rate saving account with Kingdom Bank. Withdrawal requires two signatories and is instant access.
- The reserve fund is drawn from General funds (unrestricted)
- The reserves policy and balance are to be reviewed each year
- The reserves policy is to be added to the Trustees Annual Report
- Where circumstances require monies to be drawn from reserves, the trustees, along with the elders, are to agree proceeding with the drawdown

Gifts to and from King's Church Eden

The bulk of the Charity's income for the reporting period came from customary tithing, gifts and grants from its members and local authorities, including £12,447 in income tax recovered on eligible donations. All income tax recovered on restricted giving was applied to the relevant gift collected through restricted offerings.

No monies were received from corporate donors.

From the gifted Income received by the Charity, it has given away £4177 (including relevant Gift Aid refunds) in support of a range of identified local and community needs and activities and UK charities for the public benefit.

From the gifted income received of £13,235, gifts (including relevant Gift Aid refunds) were made to charities and third parties operating in Ukraine. These gifts were transferred using the UK banking system.

Grants

The Charity received grants from local authorities of £2,964 during the reporting period.

The Charity received and distributed funds from Acts435 of £350

Paid Employees (and self-employed)

During the Reporting Period, there was:

- One person that was permanently employed by the charity.
- Two part-time staff were taken on
- No people that were on fixed-term contracts with the charity
- Two Self-employed persons serving the charity.

King's Church Eden

Year Ended 31st December 2024

Trustees Annual Report

All of whom were employed within the UK.

The total amount spent on employee payroll during the financial period was £26,328.

The value of the total employee benefits (including salary but excluding the Employer's pension contributions) provided by the charity to its highest paid employee in the financial period of this return was £23,508.

None of the charity's employees received total employment benefits of £60,000 or more in the financial period of this return.

In the reporting period, the Trustees estimate that around 45 members of the church carried out charitable activities in a voluntary capacity on behalf of the Charity

Church Investments and Reserve Policy

Because of the nature of its operations, it is the policy of King's Church Eden's trustees to hold a reserve to meet the Charity's necessary outgoings over a specified period in an interest-bearing account. The Church's Constitution empowers the trustees to make investments.

Safeguarding and Serious Incidents

Safeguarding:

King's Church Eden has a written Safeguarding Policy, which is reviewed annually, the active responsibility for the implementation of which rests with the Leaders and the Safeguarding Coordinator. Around 40 church members are, to varying degrees, involved with children, and such helpers have submitted to security screening via Thirtyone:Eight (an independent Christian charity), which helps organizations protect vulnerable people from abuse. All required Standard DBS Enhanced DBS checks have been obtained. Appropriate training programs and procedures are also in operation and reviewed regularly.

Serious Incidents:

A member of the church was barred from meetings on school premises following that person's arrest and being placed on bail, pending a police investigation. Advice was taken from Thirtyone:Eight (a safeguarding organization), the police, trustees and the church's overseeing body. Safeguarding protocols were implemented, including a risk assessment. A contract of behavior was put in place with the individual.

Grateful Acknowledgements

We express our gratitude to all those who have given financial help and encouragement to the work of King's Church Eden over the year. We especially wish to thank those "KCE" members who give their time, money and effort in serving their church and community.

King's Church Eden

Year Ended 31st December 2024

Trustees Annual Report

Trustees

The trustees during the period were shown on the charity information. New trustees are appointed by the Board of Trustees.

This report was approved by the Trustees on 26th March 2025 and signed on their behalf by the Chair of Trustees and the Treasurer.

Signatures:



King's Church Eden

Year Ended 31st December 2024

Independent Examiners Report

I report to the trustees on my examination of the financial statements of King's Church Eden ('the charity') for the year ended 31st December 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

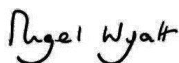
Independent examiner's statement

I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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



Nigel Wyatt BSC FCA
Independent Examiner
125 Main Street
Garforth
Leeds
LS25 1AF

Date: 07/04/2025

King's Church Eden

Year Ended 31st December 2024

Statement of Receipts and Payments

			2024		2023
		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	Note	£	£	£	£
Receipts					
Donations and legacies	2	62,562	18,063	80,625	62,989
Income form charitable activity		545	5,751	6,296	6,845
Other income		290	-	290	1,348
Investment income		228	-	228	2
Total Receipts		63,625	23,814	87,439	71,184
Payments					
Payments on charitable activities	3	59,616	24,420	84,036	69,621
Total Payments		59,616	24,420	84,036	69,621
Net Receipts / (Payments)		4,009	(606)	3,403	1,563
Net Movement in Funds (Cash)					
Total funds (cash) brought forward		11,253	(374)	10,879	9,316
Transfers		(2,051)	2,051	-	-
Total Funds (Cash) Carried Forward	9	13,211	1,071	14,282	10,879
Represented by					
General (unrestricted)		13,211	-	13,211	10,309
Restricted funds		-	1,071	1,071	570
Total Funds Carried Forward		13,211	1,071	14,282	10,879

King's Church Eden

Year Ended 31st December 2024

Statement of Assets and Liabilities

As the accounts are prepared on a cash basis there is no formal Balance Sheet or Statement of Financial Position. Instead, a statement of assets and liabilities is outlined giving an indication of the charity's assets at the year end.

The fixed asset value stated below is based on the church's insurance cover during the year.

	Note	2024 £	2023 £
Fixed Assets			
Tangible fixed assets		13,000	13,000
		13,000	13,000
Current Assets			
Cash at bank and petty cash		14,282	10,879
		14,282	10,879
Liabilities			
		-	-
		-	-

King's Church Eden

Year Ended 31st December 2024

Notes to the Financial Statements

Basis of Preparation

The financial statements have been prepared on a cash basis when receipts and payments take place through the bank account or petty cash.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Fund Accounting

Unrestricted funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have set aside resources for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or the term of specific appeal, often known as a 'special offering' in the church.

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

Incoming Resources

All incoming resources are recognised once the charity has entitlement to the resources and the money has been paid.

Resources Expended

Expenditure is recognised on a cash basis when payments have been made through the bank account or by petty cash.

Taxation

The charity is exempt from tax on its charitable activities.

King's Church Eden

Year Ended 31st December 2024

Notes to the Financial Statements

2 Analysis of Receipts

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Donations and Legacies				
Donations and offerings	52,512	12,652	65,164	54,384
Gift aid	10,050	2,397	12,447	8,605
Grants	-	3,014	3,014	-
	<u>62,562</u>	<u>18,063</u>	<u>80,625</u>	<u>62,989</u>
Income Form Charitable Activity				
Church residential bookings	-	4,401	4,401	4,529
Regional income	-	800	800	-
Social action - Act 435 Referrals	-	550	550	1,400
Sparklers income	545	-	545	916
	<u>545</u>	<u>5,751</u>	<u>6,296</u>	<u>6,845</u>
Other Income				
Misc. income	290	-	290	1,348
	<u>290</u>	<u>-</u>	<u>290</u>	<u>1,348</u>
Investment Income				
Interest	228	-	228	2
	<u>228</u>	<u>-</u>	<u>228</u>	<u>2</u>
Total Receipts	<u>63,625</u>	<u>23,814</u>	<u>87,439</u>	<u>71,184</u>

King's Church Eden

Year Ended 31st December 2024

Notes to the Financial Statements

3 Payments on Charitable Activities

		Unrestrict ed Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
Charitable Activities		£	£	£	£
Administration costs	Office, travel	204	-	204	269
	Self- Employment	3,540	-	3,540	4,320
Building	Rent	6,005	-	6,005	6,081
	Insurance	770	-	770	587
Church services and teams	Hospitality	756	-	756	772
	IT and Audio Visual	246	-	246	-
	Web site, Publicity	1,055	-	1,055	-
	Worship	69	-	69	-
Equipment	Renewals, capital	5,016	-	5,016	1,565
Leadership costs	Training, conference, reading	1,131	-	1,131	1,146
	Travel, subsistence	2,293	-	2,293	1,088
Member development	Training, conference, travel	1,011	-	1,011	767
Ministry fees	Speakers	595	-	595	1,192
Outreach	Evangelism	194	-	194	82
	Publicity	-	-	-	51
Fees	Accountancy, Professional	1,142	-	1,142	937
	DBS Checks	314	-	314	292
	Subscriptions, licenses	1,025	-	1,025	799
Regional	Events and travel	1,874	416	2,290	1,030
Residential	Hospitality, Catering	-	2,347	2,347	382
	Miscellaneous	-	105	105	388
	Residential Hire	-	4,595	4,595	6,194
Social Action	Acts 435	-	350	350	1,400
	Household support	-	2,964	2,964	-
	Gifts	-	1,367	1,367	2,978
Sparklers	Hospitality, room hire, equipment, misc.	1,121	-	1,121	1,091
Special offerings	Special Offering	-	10,535	10,535	11,675
Staff costs	Salaries, pension	26,988	-	26,988	19,963
Sundry	Miscellaneous	205	-	205	81
Trust giving	Breadtrust	959	1,741	2,700	1,200
	Christ Central, Jubilee Plus	1,010	-	1,010	1,660
	Grace Church Whitehaven	300	-	300	-
	NISCU, CAP	1,500	-	1,500	1,200
Young people	Children, youth, 20+	293	-	293	431
		59,616	24,420	84,036	69,621

King's Church Eden

Year Ended 31st December 2024

Notes to the Financial Statements

4 Volunteers

The church benefits greatly from the voluntary contributions of time and money from its regular attendees. Please refer to the trustee's report for further details about volunteer contributions to the organisation.

5 Independent Examination Fees

Fees payable to the independent examiner for	2024	2023
	£	£
	720	937

6 Staff Costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024
	£
Wages and salaries	25,328
Social security costs	-
Employer contributions to pension plans	1,660
	26,988

7 Trustee Remuneration and Expenses

During the year Jon Cook received remuneration of gross pay of £23,508 and pension contributions of £1,660. This was received for Jon's role as Church Elder and was not for his role as Trustee.

During the year Jon Cook incurred out-of-pocket expenses totalling £10,104. All expenditure was for the day-to-day running of the church, such as running the household support social action project, equipment purchases regional expenses and staff related costs.

During the year two other Trustees incurred out-of-pocket expenses totalling £1,105. All expenditure was incurred for the day-to-day running of the church, such as equipment purchases and the running of the church services and events.

8 Related Party Transactions

Andrew Maybury Company have supplied Kings Church Eden with design and website support to the value of £1,227. Andrew Maybury is a close relative of Nicola Maybury who is a trustee of Kings Church Eden.

King's Church Eden

Year Ended 31st December 2024

Notes to the Financial Statements

9 Analysis of Charitable Funds 2024

	1 Jan 2024	Receipts	Payments	Transfers	31 Dec 2024
	£	£	£	£	£
Unrestricted Funds					
General	6,189	63,080	(58,495)	(7,563)	3,211
Reserves	5,000	-	-	5,000	10,000
	<u>11,189</u>	<u>63,080</u>	<u>(58,495)</u>	<u>(2,563)</u>	<u>13,211</u>
Designated Funds					
Sparklers	64	545	(1,121)	512	-
Total Unrestricted	<u>11,253</u>	<u>63,625</u>	<u>(59,616)</u>	<u>(2,051)</u>	<u>13,211</u>
Restricted Funds					
Cumbria region	116	800	(416)	200	700
Events - residential	(1,060)	6,412	(7,047)	1,695	-
Social action	570	4,385	(4,681)	-	274
Specified offerings	-	10,476	(10,535)	156	97
UKR monthly gifts	-	1,741	(1,741)	-	-
Total Restricted	<u>(374)</u>	<u>23,814</u>	<u>(24,420)</u>	<u>2,051</u>	<u>1,071</u>
Total	<u>10,879</u>	<u>87,439</u>	<u>(84,036)</u>	<u>-</u>	<u>14,282</u>

King's Church Eden

Year Ended 31st December 2024

Notes to the Financial Statements

Analysis of Charitable Funds 2023

	1 Jan 2023 £	Receipts £	Payments £	Transfers £	31 Dec 2023 £
Unrestricted Funds					
General	2,500	50,008	(44,813)	(1,506)	6,189
Reserves	3,854	-	-	1,146	5,000
	<u>6,354</u>	<u>50,008</u>	<u>(44,813)</u>	<u>(360)</u>	<u>11,189</u>
Designated Funds					
Sparklers	359	796	(1,091)	-	64
Total Unrestricted	<u>6,713</u>	<u>50,804</u>	<u>(45,904)</u>	<u>(360)</u>	<u>11,253</u>
Restricted Funds					
Cumbria Region	347	-	(231)	-	116
Events - residential	64	6,309	(7,433)	-	(1,060)
Disaster fund	1,231	-	-	(1,231)	-
Social action	961	2,496	(4,378)	1,491	570
Specified offerings	-	11,575	(11,675)	100	-
Total Restricted	<u>2,603</u>	<u>20,380</u>	<u>(23,717)</u>	<u>360</u>	<u>(374)</u>
Total	<u>9,316</u>	<u>71,184</u>	<u>(69,621)</u>	<u>-</u>	<u>10,879</u>

Fund Descriptions

Designated Funds

Sparklers Income from fees for weekly Mums and toddlers group, designated to be spent on the mother and toddlers group.

Restricted Funds

Cumbria region Contributions to regional costs e.g. gathering of regional leaders, Cumbria region events, teaching etc.

Events - residential Donations made towards the church residential

Social action Money given and used for social needs to help people financially we have contact with in our community e.g. help with fuel, replacement white goods, food vouchers, heating, decoration, gardening

Specified offerings Donations and gift aid given for specified purposes when church offering is announced e.g. Ukraine, Breadtrust, CAP .