

# **King's Gate Christian Fellowship**

*(A company limited by guarantee)*

**Registered Company number: 6907625**

**Registered Charity number: 1130035**

## **Trustees Report and Financial Statements for the year ended 31st May 2023**

**King's Gate Christian Fellowship**  
**Report and Accounts**  
**for the year ended 31st May 2023**

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# **King's Gate Christian Fellowship Report and Accounts for the year ended 31st May 2023**

## **Legal and Administrative**

### **Trustees**

Mr Peter Hills	<i>Resigned 1st June 2022</i>
Mr Russell Garner	
Miss Dina Attieh	
Ms Lydia Easton	
Mr Jamie Rowson	

### **Accountants**

MSK Solutions Limited  
2 Jasmine Close  
Redhill  
Surrey  
RH1 5LH

### **Bankers**

HSBC  
Northamptonshire Commercial Centre  
St Clair House  
5 Old Bedford Road  
Northampton  
NN4 7AA

### **Registered Office**

2 Jasmine Close  
Redhill  
Surrey  
RH1 5LH

### **Legal Status**

King's Gate Christian Fellowship is a company limited by guarantee incorporated on 16th May 2009, registration number 6907625. Registered with the Charity Commission, registration number 1130035

# King's Gate Christian Fellowship

## Report and Accounts

### for the year ended 31st May 2023

#### Trustees Report

The Trustees present their annual report and independently examined financial statements for the year ended 31st May 2023.

#### Structure, Governance and Management

King's Gate Christian Fellowship is a company limited by guarantee (company number 6907625). It is also a registered charity (Charity number 1130035). Both registrations are in England and Wales.

The company has dual status and the same people serve as its company directors and charity Trustees. A list of those serving during the year (including any who may have resigned and/or retired) is given on page 3. In this document the term "Trustee" is used but this should also be taken to mean "Director".

Trustees meetings are held face to face at least four times per annum. The day to day "spiritual" leadership and guidance of the Charity is delegated to the "ministry leadership" group.

#### Public Benefit

The Trustees have complied with the duty set out in section 17 of the Charities Act 2011 to have due regard to public benefit guidance by the commission. All Trustees give their time voluntarily and receive no benefit from the charity. Details of any reimbursement of expenses made by the Charity to the Trustees are set out in note 9. to the accounts.

#### Objectives, Activities and Future Developments

The objects of King's Gate Christian Fellowship are defined in its Articles of Association as follows:

*"to advance the Christian faith in accordance with the statement of beliefs in London and such other parts of the United Kingdom or the World as the Trustees may from time to time see fit"*

*"to fulfill such other purposes which are exclusively charitable"*

*"to relieve sickness and financial hardship and preserve good health"*

The main ways in which King's Gate Christian fellowship accomplishes its objectives are:

"through adult ministry (this includes prayer, teaching, preaching, counselling and evangelism)."

"through assistance to the needy and the sick"

# **King's Gate Christian Fellowship**

## **Report and Accounts**

### **for the year ended 31st May 2023**

#### **Trustees Report (continued)**

##### **Prayer, teaching and evangelism**

King's Gate Christian Fellowship continues to focus on the needs of its congregation in London. With the help and support of members of the congregation and leadership team the charity continues to run Sunday worship services and regular teaching. These events are all open to the Public and the members are encouraged to invite their friends, neighbours and family members.

##### **Assisting the needy and the sick**

As in previous years the charity has donated to other charities and to members in the congregation needing benevolent help.

##### **Achievements in the year**

During the year the charity continued with its community outreach with meetings and house groups. All these activities were open to the Public.

##### **Financial Review**

Trustees continue to review the Charity's financial position. All donations and funds are unrestricted. Most donations are received from congregation members by standing order. The Trustees do not believe the Charity is involved in risky activity. All necessary employers and public liability insurances are held and under constant review. The Charity continues to be in good financial health with accumulated funds of £69,724 at 31st May 2023 (£103,998 at 31st May 2022).

##### **Future Plans**

The Trustees continue to support the vision of the leadership group who continue to grow the Charity.

##### **Conclusion**

This report has demonstrated that King's Gate Christian Fellowship is accomplishing its objectives which are to spread the message and teachings of Jesus Christ and to help those affected by poverty and sickness. In so doing, it continues to bring benefits to wider society and the community.

The Charity is in a sound financial position and is well placed to build on its work in 2023 and 2024.

# King's Gate Christian Fellowship

## Report and Accounts

### for the year ended 31st May 2023

#### Trustees Report (continued)

#### Statement of Trustees Responsibilities

Company Law requires the Charity Trustees to prepare financial statements for each 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 at the end of the financial year. In doing so, 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,
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements,
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial affairs of the Charity and enables 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 activities.

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

Approved by the Trustees and signed on their behalf on 26 February 2024



Russell Garner  
Trustee



Lydia Easton  
Trustee

# Independent Examiners Report

Independent Examiner's Report to the Trustees of King's Gate Christian Fellowship.

I report on the accounts for the year ended 31st May 2023 which are set out in "The Trustees Annual report" for the year ended 31st May 2023.

## Respective Responsibilities of the Trustees and the Independent Examiner

The Trustees are responsible for the preparation of the accounts. They consider that an audit is not required for this year under section 144(2) of the charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act
- follow the procedures laid down in the General Directions given by the Charity Commissioners
- section 145(5)(b) of the 2011 Act, and;
- state whether particular matters have come to my attention.

## Basis of Independent Examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the management committee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in a full audit, and consequently I do not express an audit opinion on the accounts.

## Independent Examiner's statement

In connection with my examination, no matters have come to my attention that give me reasonable cause to believe that:

- in any material respect the requirement to keep accounting records in accordance with s130 of the 2011 Act, or to prepare accounts which accord with these accounting records and comply with the accounting requirement of the 2011 Act have not been met, or
- to which, in my opinion, attention should be drawn in order for an understanding of the accounts to be reached.



Signed - examiner  
Cliff Mills FCA

**King's Gate Christian Fellowship**  
**Statement of Financial Activities**  
**for the year ended 31st May 2023**

	Notes	2023 £	2023 £	2022 £	2022 £
<b>Income from:</b>	<b>2</b>				
Donations		30,951		36,761	
		<u>30,951</u>	<b>30,951</b>	<u>36,761</u>	<b>36,761</b>
<b>Expenditure on:</b>	<b>3</b>				
Prayer, Preaching, Teaching & Community Support		53,225		27,838	
Donations to Other Charitable causes		12,000		6,000	
		<u>65,225</u>	<b>65,225</b>	<u>33,838</u>	<b>33,838</b>
<b>(Deficit)/Surplus for the year</b>			<b>(34,274)</b>		<b>2,923</b>
<b>Balances brought forward</b>			<b>103,998</b>		<b>101,075</b>
<b>Balances carried forward</b>			<u><b>69,724</b></u>		<u><b>103,998</b></u>

There were no recognised gains and losses for the year other than those included in the Statement of Financial Activities. All activities of the Charity were derived from continuing operations.

**King's Gate Christian Fellowship**  
**Balance Sheet**  
**for the year ended 31st May 2023**

	Notes	2023 £	2023 £	2022 £	2022 £
<b>Current Assets</b>					
Debtors	5	158		3,914	
Cash at bank and in hand		71,652		100,984	
			71,810		104,898
<b>Creditors: amounts due within one year</b>	6		2,086		900
<b>NET ASSETS</b>			<b>69,724</b>		<b>103,998</b>
<b>RESERVES</b>					
Brought forward	7		103,998		101,075
Current year (Deficit)/Surplus	7		(34,274)		2,923
<b>RESERVES carried forward</b>			<b>69,724</b>		<b>103,998</b>

For the year ended 31st May 2023 the Company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the Company to obtain an audit of its accounts for the year in question in accordance with section 476.

The Directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to the small companies regime and in accordance with FRS102 SORP.

Approved by the Trustees and signed on their behalf on 26 February 2024.

*Russell Garner*

Russell Garner  
Trustee

*Lydia Easton*

Lydia Easton  
Trustee

**King's Gate Christian Fellowship**  
**Notes to the Financial Statements**  
**for the year ended 31st May 2023**

**1 ACCOUNTING POLICIES**

The principal accounting policies adopted by the Trustees in the preparation of the financial statements are set out below. The accounting policies have been applied consistently throughout the year and in the preceding year.

**a) Basis of accounting**

The financial statements are prepared in accordance with 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) and the Charities Act 2011 (as amended by the Charities Act 2022). They are drawn up on the historical cost accounting basis. The Charity meets the definition of a public benefit entity under FRS 102.

The financial statements have been prepared on a going concern basis.

**b) Income**

All income is recognised in the Statement of Financial Activities when the conditions for receipt have been met and there is reasonable assurance of receipt and the amount can be quantified with reasonable accuracy. Where a claim for repayment of income tax has or will be made, such income is grossed up for the tax recoverable.

The following specific policies are applied to categories of income:

**Donations**

Voluntary income is received by way of donations and is included in full in the Statement of Financial Activities when receivable. Donations to which the Charity is entitled but which have not been received by the year end are included in income in the Statement of Financial Activities and shown as debtors in the balance sheet.

**Tax reclaimed on monies donated under the Gift Aid scheme**

Income under this category is recognised in the financial statements on the date that the underlying donation is received by the Charity, where the tax reclaim is made within three months of the end of the financial year.

**c) Expenditure**

Expenditure is recognised on an accrual basis when a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates. Expenditure on charitable activities comprise those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

# King's Gate Christian Fellowship

## Notes to the Financial Statements

### for the year ended 31st May 2023

All costs are allocated between expenditure categories of the Statement of Financial Activities on a consistent basis with the use of resources. Costs related to an activity are allocated directly, others are apportioned on an appropriate basis.

#### a) Volunteers

The value of service provided by volunteers is not incorporated into these financial statements. Further details of the contribution made by volunteers can be found in the Trustees Report.

#### b) Fund Accounting

The Charity maintains the following type of fund:

##### Unrestricted Fund

This represents unrestricted income which is expendable at the discretion of the Trustees in furtherance of the objectives of the Charity. Such funds may be held to finance both working capital and capital investment. The Charity has at the moment no designated funds.

#### c) Tangible Fixed Assets

Expenditure is recognised on an accrual basis when a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates. Expenditure on charitable activities comprise those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### d) VAT

The Charity is exempt from VAT under HMRC registration as its activities are exempt activities.

#### e) Charitable Commitments

Charitable commitments which are legally binding on the Trustees are accounted for as expenditure in the Statement of Financial Activities. Where the promise of financial support is not binding on the Trustees, such intentions are accounted for by a transfer to a designated reserve. Activities that are to be wholly financed from future income do not form part of such designation and are disclosed in a note to the accounts.

## 2 DONATIONS

Donations represent restricted and unrestricted income donated by members of the church and visitors at Sunday meetings of the Charity and by standing order.

	2023	2022
	£	£
Donations	30,951	35,899
	<b>30,951</b>	<b>35,899</b>

**King's Gate Christian Fellowship**  
**Notes to the Financial Statements**  
**for the year ended 31st May 2023**

### 3 EXPENDITURE ON CHARITABLE ACTIVITIES

	2023	2022
	£	£
Prayer, Preaching, Teaching & Community Support	53,225	27,838
Donations to Other Charitable causes	12,000	6,000
	<b>65,225</b>	<b>33,838</b>
Donations to Other Charitable causes comprises:		
Donations to Registered Charities	10,000	6,000
Other Donations	2,000	0
	<b>12,000</b>	<b>6,000</b>

### 4 INFORMATION REGARDING EMPLOYEES

	2023	2022
	£	£
Gross wages & pension	11,340	NIL
Employer's National Insurance	NIL	NIL
Self-employed administrator	630	2,484
	<b>11,970</b>	<b>2,484</b>

No members of staff earned more than £60,000 during the year to 31st May 2023 or in the previous year.

***Trustees remuneration***

No Trustee or person related to or connected by business to them has received any remuneration from the Charity during the year for carrying out their duties as Trustees other than reimbursement of expenses as disclosed in note 9.

### 5 DEBTORS

	2023	2022
	£	£
Gift Aid Recoverable	158	3,566
Other debtors	0	348
	<b>158</b>	<b>3,914</b>

### 6 CREDITORS: amounts falling due within one year

	2023	2022
	£	£
Other creditors and accruals	2,086	900
	<b>2,086</b>	<b>900</b>

**King's Gate Christian Fellowship**  
**Notes to the Financial Statements**  
**for the year ended 31st May 2023**

**7 GENERAL FUND**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Current year (Deficit)/Surplus	(34,274)	2,923
balance from previous years	103,998	101,075
Balance carried forward	<b>69,724</b>	<b>103,998</b>

**8 TAXATION**

The Charity's activities are exempt from taxation under Section 505 of the Income and Corporation Taxes Act 1998.

**9 REIMBURSEMENT OF TRUSTEES EXPENSES**







	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Total amount paid to Trustees for reimbursement of expenses in the year.	3,065	3,392
	<b>no.</b>	<b>no.</b>
The total number of Trustees who received re-imburement	1	2

**10 TAXATION**

The Charity is incorporated as a company limited by guarantee having no share capital and, in accordance with the Memorandum of Association, every member is liable to contribute a sum of £1 in the event of the Company being wound up. At 31st May 2023 there were 4 members.





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