

REGISTERED COMPANY NUMBER: 06959400 (England and Wales)

REGISTERED CHARITY NUMBER: 1132161

Report of the Trustees and Financial Statements

for the Year Ended 31 July 2025

for The Ark Community Church

The Ark Community Church

Contents of the Financial Statements for the Year Ended 31 July 2025

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The Ark Community Church (Registered number: 06959400)
Report of the Trustees for the Year ended 31 July 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 July 2025. The trustees have adopted the provisions of 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

Objectives and aims

The objects of the charity are to advance the Christian faith. The policies adopted are outlined in the Ark's vision statement and the activities are reviewed below.

Significant activities

The Ark continues to support Christian evangelistic and humanitarian charitable initiatives amongst the homeless and disadvantaged in the UK. We supported the welfare of people experiencing financial hardship in the local community providing regular food parcels and a number of grants for 'white goods' /household items. We ran online and in-house church services and organised a three-day conference all of which to advance the Christian faith.

Public benefit

The Trustees believe the activities continue to comply with the Charities Act 2006 with regard to public benefit. The information about the public benefit provided is set out in this report.

Volunteers

The charity receives the benefit of work carried out by volunteers. No value is attributed to this work in the accounts. The organisation has no trading subsidiaries.

Tithes and Offerings

The organisation is run through regular voluntary gifts and offerings from individuals, known and unknown and tax return benefits. No income was received from outside the UK.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Ark conducted weekly church services, on-line and in-house small group meetings, and maintained regular outreach to those experiencing financial hardship. The church does voluntary work with New Hope, a homeless charity in Watford to provide pastoral support, mentoring, spiritual and educational training. The church also supported individuals as they transitioned out of homelessness into permanent living accommodation, by providing startup household items. The Ark also served the work of other charities and churches in Watford; supplying financial resources and running activities that support their programmes. The Ark runs a foodbank for a number of families who are referred to the church by the local schools. The foodbank is supported by voluntary contributions of non-perishable foods, labour and monies from the church's regular voluntary gifts and offerings.

In all our activities no public funds were raised by the church, nor did any of our activities take part outside of the UK.

There has been some change with individuals both leaving and joining The Ark. Eight left and twenty joined.

The Ark Community Church (Registered number: 06959400)
Report of the Trustees for the Year ended 31 July 2025

Serious Incidents

There were none.

FINANCIAL REVIEW

Income and Expenditure

Overall income was £114,622 including Gift Aid and GASD payments of £12,291

Expenditure was £98,175, with a surplus of £16,447.

Reserves policy

The policy is to keep a minimum of three months of primary expenditure on hand. The Trustees recognise that the reserves in hand, whilst still significant, will provide cover for losses for a limited time only.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, the memorandum and articles of association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

The power of appointing new Trustees is vested in the Trustees, who must consider the skills mix and balance of the Board as a whole.

Induction and training of new trustees

As part of the induction process for new Trustees it has been agreed that they should familiarise themselves with the responsibility of charity trustees, read the Charity Commission booklet on the subject and carefully read the Memorandum and Articles of Association and the latest financial statements.

All Trustees are DBS checked and receive Safeguarding training and updates annually.

Risk management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to mitigate those risks.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number 06959400 (England and Wales)

Registered Charity number 1132161

Registered office: 5 Butterwick Garston Watford Hertfordshire WD25 9SD

Trustees

Miss S Clark

Ms N B Dyett

Mr J Gardner

Mrs J Nielsen

Mrs C Reynolds (appointed 03/06/2025)

Mr N Sparks

Miss Lois Kendall (appointed 03/06/2025 and resigned 25/09/25)

Mrs J Evans (resigned 16/08/2024)

Ms D Crook (appointed 20/01/2025 and resigned 24/02/2025)

The Ark Community Church (Registered number: 06959400)
Report of the Trustees for the Year ended 31 July 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner Lanham and Company Limited Chartered Accountants
9 Great Chesterford Court London Road
Great Chesterford, Essex
CB10 1PF

Bankers

Santander Bank, Bootle, Merseyside

Metro Bank, London, WC1B 5HA

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of The Ark Community Church for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

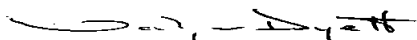
Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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.

Approved by order of the board of trustees on 30th November 2025

and signed on its behalf by:



Ms N B Dyett - Trustee

The Ark Community Church (Registered number: 06959400)
Report of the Trustees for the Year ended 31 July 2025

Independent examiner's report to the trustees of The Ark Community Church ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 July 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

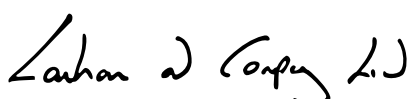
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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



Andrew Ireland FCCA

Lanham and Company Limited Chartered Accountants
9 Great Chesterford Court London Road
Great Chesterford
Essex
CB10 1PF

Dated: **8 December 2025**

THE ARK COMMUNITY CHURCH

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JULY 2025

	Notes	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Incoming resources from generated funds					
Voluntary income	2	97,396	13,003	110,399	100,331
Activities for generating funds	3	1,898	-	1,898	-
Investment income	4	2,325	-	2,325	1,621
Total incoming resources		101,619	13,003	114,622	101,952
Resources expended					
5					
Charitable activities					
Advancement of the Christian Faith		86,562	11,613	98,175	93,070
Total resources expended		86,562	11,613	98,175	93,070
Net incoming/(outgoing) resources before transfers		15,057	1,390	16,447	8,882
Gross transfers between funds		-	-	-	-
Net income/(deficit) for the year/ Net movement in funds		15,057	1,390	16,447	8,882
Fund balances at 1 August 2024		54,378	-	54,378	45,496
Fund balances at 31 July 2025		69,435	1,390	70,825	54,378

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

All income and expenditure derive from continuing activities.

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

Sums received previously under the category Charitable Activities are donations which have been passed through Stewardship and are therefore now included in Voluntary Income above.

THE ARK COMMUNITY CHURCH

BALANCE SHEET

AS AT 31 JULY 2025

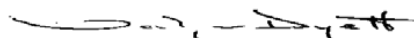
	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	10	1,341	844
Current assets			
Debtors	11	5,620	5,417
Cash at bank and in hand		67,028	50,624
		72,648	56,041
Creditors: amounts falling due within one year	12	(3,164)	(2,507)
Net current assets		69,484	53,534
Total assets less current liabilities		70,825	54,378
Income funds			
Restricted funds	13	1,390	-
Unrestricted funds	13	69,435	54,378
		70,825	54,378

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 July 2025. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The trustees' responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

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

The accounts were approved by the Trustee 30/09/25



Ms N B Dyett – Trustee

THE ARK COMMUNITY CHURCH

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 JULY 2025

1 ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

There are no material uncertainties that would cast doubt on the charity's ability to continue as a going concern.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably. Revenue is measured at the fair value of the consideration received or receivable.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	-	10% on cost
Fixtures and fittings	-	20% on cost
Computer equipment	-	33% on cost

Tangible fixed assets costing more than £250 are capitalised and included at cost including any incidental expenses of acquisition.

Taxation

The charity is exempt from corporation tax on its charitable activities.

THE ARK COMMUNITY CHURCH

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 JULY 2025

1 Accounting policies (continued)

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Financial instruments

Financial assets and liabilities are recognised when the company becomes a party to the contractual provisions of the instrument.

Trade debtors and creditors are classed as basic financial instruments and are initially measured at transaction price.

Cash and cash equivalents are classified as basic financial instruments and comprise cash in hand and at bank and short-term deposits with an original maturity date of three months or less.

THE ARK COMMUNITY CHURCH

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 JULY 2025

2 Voluntary income

	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Tithes, offerings and gifts	97,396	13,003	110,399	100,331
Tithes, offerings and gifts:				
Unrestricted funds:				
Tithes, offerings and gifts			85,441	83,353
Income tax reclaimable			11,955	10,477
			97,396	93,830
Restricted funds:				
Tithes, offerings and gifts			12,667	5,615
Income tax reclaimable			336	886
			13,003	6,501

3 Activities in the furtherance of the charity's objectives

Conference fees	1,898	-
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4 Investment income

Interest receivable	2,325	1,621
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5 Total resources expended

	Staff costs	Depreciation	Other costs	Grant funding	Total 2025	Total 2024
See also note:	8	9	5	6		
	£	£	£	£	£	£
Charitable activities						
<u>Advancement of the Christian Faith</u>						
Activities undertaken directly	59,651	483	16,513		76,647	76,539
Grant funding of activities				21,528	21,528	16,531
	59,651	483	16,513	21,528	98,175	93,070

THE ARK COMMUNITY CHURCH

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 JULY 2025

6 Activities undertaken directly

	2025 £	2024 £
Other costs relating to advancement of the Christian faith comprise:		
Rent	7,051	6,580
Social events and catering	211	235
Printing, postage and stationery	285	201
Insurance and licences	1,096	1,061
Travel and subsistence	2,681	2,624
Literature and training	368	154
IT costs	646	235
Hospitality and outreach	93	331
Conferences and meetings	1,957	619
Bank charges	129	135
Independent examiners fee	812	810
Safeguarding and other fees	674	520
Sundry expenses	510	906
	16,513	14,411

7 Grants payable

	Grants to institutions £	Grants to individuals £	Total 2025 £	Total 2024 £
Advancement of the Christian Faith	5,600	15,928	21,528	16,531
	5,600	15,928	21,528	16,531
Restricted Grants			11,613	6,576
Unrestricted Grants			9,915	9,955
			21,528	16,531
Grants to institutions relating to advancement of the Christian faith comprise:				
New Hope Trust			1,200	1,200
Watford Schools Trust			800	-
CEF Britain			2,400	300
Hope for Justice			1,200	1,316
			5,600	2,816

THE ARK COMMUNITY CHURCH

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 JULY 2025

8 Trustees

Trustees' remuneration paid in the year was £56,063 (2024: £60,353)
One trustee was re-imbursed for expenses paid in the year in their role as an employee (2024: 1).
Expenses paid in the year, primarily travel, totalled £2,681 (2024: £2,624)

9 Employees

Number of employees	2025		2024
The average monthly number of employees during the year was:	Number		Number
Pastoral	1		1
Treasurer	1		1
Administration	1		1
	3		3
Employment costs	2025		2024
	£		£
	Trustee N Dyett	Others	
	£	£	
Salaries	49,072	3,588	52,660
Defined pension contributions	1,459	-	1,459
Social security costs	5,532	-	5,532
	56,063	3,588	59,651
			61,853

The trustees have delegated key management control during the period and at the date of this report to Ms N B Dyett.
There were no employees whose annual emoluments were £60,000 or more
Ms N B Dyett is employed by the charity to provide services to the charity as permitted by the Memorandum and Articles of Association.

10 Tangible fixed assets

General and computer equipment	Cost	Depreciation	Net Book Value
	£	£	£
At 1 August 2024	6,542	5,698	844
Additions	980		
Charge for the year		483	
At 31 July 2025	7,522	6,181	1,341

THE ARK COMMUNITY CHURCH

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

11 Debtors

	2025 £	2024 £
Income tax recoverable	4,188	4,685
Prepayments and accrued income	1,432	732
	5,620	5,417

12 Creditors: amounts falling due within one year

	2025 £	2024 £
Taxes and social security	1,387	1,188
Trade creditors	977	539
Accruals	800	780
	3,164	2,507

13 Movement in funds

	Balance at 1 August 2024	Incoming resources	Resources expended	Transfers	Balance at 31 July 2025
	£	£	£	£	£
Unrestricted funds					
General fund	44,378	101,619	(86,562)		59,435
Redundancy fund	10,000	-	-		10,000
	54,378	101,619	(86,562)	-	69,435
Restricted funds					
Specific gifts fund	0	465	0		465
Hardship and Foodbank	0	12,538	(11,613)		925
	-	13,003	(11,613)	-	1,390
Total funds	54,378	114,622	(98,175)	-	70,825

The redundancy fund was established to designate funds towards possible future redundancy costs.
The specific gifts fund represents monies given for specific purposes which have not yet been distributed to the relevant institutions or individuals.
The hardship and foodbank fund represents monies given to support local people in need and all donations are considered restricted funds.

THE ARK COMMUNITY CHURCH

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

13 Movement in funds (Continued)

FOR THE YEAR ENDED 31 JULY 2024

	Movement in funds				
	Balance at 1 August 2023	Incoming resources	Resources expended	Transfers	Balance at 31 July 2024
Unrestricted funds					
General fund	35,421	95,451	(86,494)		44,378
Redundancy fund	10,000				10,000
	<u>45,421</u>	<u>95,451</u>	<u>(86,494)</u>	<u>-</u>	<u>54,378</u>
Restricted funds					
Specific gifts fund	75	41	(116)	-	-
Hardship and Foodbank	0	6,460	(6,460)		-
	<u>75</u>	<u>6,501</u>	<u>(6,576)</u>	<u>-</u>	<u>-</u>
	<u>45,496</u>	<u>101,952</u>	<u>(93,070)</u>	<u>-</u>	<u>54,378</u>

14 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 31 July 2025 are represented by:			
Tangible fixed assets	1,341	-	1,341
Current assets	71,258	1,390	72,648
Creditors: amounts falling due within one year	(3,164)	-	(3,164)
	<u>69,435</u>	<u>1,390</u>	<u>70,825</u>

15 Related party transactions

Trustees and related parties made donations in the year totalling £26,162 (2024: £21,506)

16 Ultimate controlling party

Throughout the period the charity was controlled jointly by its trustees. There is no overall controlling party.