

**THE KING'S COMMUNITY CHURCH, STAINES**  
**(A company limited by guarantee)**

**Trustees' Report and Accounts**  
**for the year ended 31 March 2021**

**Charity Number: 1141448**

**Company Number: 07542247**

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**THE KING'S COMMUNITY CHURCH, STAINES**  
(A company limited by guarantee)

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**Company and administrative information**

<b>Charity number</b>	1141448	
<b>Company registration number</b>	07542247	
<b>Registered office address</b>	The Well St Martins Court off Kingston Crescent Ashford Middlesex TW15 3NB	
<b>Directors and Trustees</b>	Keith Donnelly Malcolm Douglas Esther Rowe	(Chair)
<b>Centre Manager</b>	Paul Bowgett	
<b>Independent Examiners</b>	Bowker, Stevens & Co Suite No.2 Centre Court Vine Lane Halesowen B63 3EB	
<b>Bankers</b>	Barclays Bank plc 71 The High Street Staines Middlesex TW18 4PS	
<b>Solicitors</b>	Morrison's Solicitors LLP 2nd Floor 8 Waldegrave Road Teddington Middlesex TW11 8GT	

**Report of the trustees (incorporating the directors' report) for the year ended 31 March 2021**

The Trustees, who are also Directors of the Charity for the purposes of the Companies Act 2006 present their report, together with the financial statements for the year ended 31 March 2021. The Trustees who served during the year and up to the date of this report are set out on Page 1. The report and financial statements are also prepared to meet the requirements for a directors' report and accounts for Companies House Act purposes.

**Our purposes and activities**

The Charity's objects are for the public benefit and are as follows:

- a) To advance the Christian Faith in Staines and in such parts of the United Kingdom or the World as the Trustees may from time to time think fit and other such purposes which are exclusively charitable;
- b) To relieve persons who are in conditions of need, financial hardship or sickness and who may be aged and to relieve the distress caused, thereby in the said locations and in such other parts of the United Kingdom or the World as the trustees may from time to time think fit;
- c) To provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life.

The purpose of the charity is to propagate the Christian Gospel. The commission is from the 'Great Commission' in the scriptures: 'therefore go and make disciples of all nations, baptising in the name of the Father and the Son and the Holy Spirit, teaching them to obey everything I have commanded you' (Matthew 28 vs. 19 and 20).

In shaping our objectives for the year and planning our activities, the Trustees have considered the Charity Commission's guidance on public benefit.

The church relies on donations from its members and income from room hire, fees and charges to cover its operating costs. Affordability and value for money is important to us.

**Activities, Achievements and Performance**

Due to the Covid 19 epidemic the church has been unable to hold public meetings on Sundays as usual but has produced a weekly on line service, along with a monthly on line prayer meeting. The church website has been regularly updated and includes links to our on line services and other support services

The church has started a WhatsApp group for church members, which has been well supported and a monthly newsletter is produced and distributed to all church family members.

We have also kept in touch with local people who have previously attended our various activities such as Messy Church, parent and toddler group, bereavement café, Asbergers support group, craft group etc.. We were able to host one bereavement café meeting in December 2020, between lockdowns.

We have also done our best to keep in touch with the various users of the facilities and indoor space to keep them in touch with lockdown guidance and updates.

The church has continued to offer pastoral support to church members and local people where possible.

Demands on our food bank reduced during the year but the church responded to any urgent needs that were made known. Food bank donations were again supported by National Coaches and Dimensions UK.

The church continued to make premises available to support a local pre-school service, when possible through lockdown.

Clearly these twelve months have been extremely challenging for all faith based groups and we look forward to the relaxing of lockdown restrictions so that we can once again fully support our local community and further our overall objectives.

Our pre-school provider, Happy Feet, continues to offer its services with good attendance from local families. Surrey County Council supports many of the families of the children who attend.

**Activities, Achievements and Performance** (continued)

The church has continued to participate in a local 'churches together' group that is focussed on developing close links and collaborating on local community engagements and evangelistic events.

The church continued to support a local charitable Christian Bookshop and counselling service that is open to the public.

The church continues to support financially a number of other charities that are aimed at alleviating poverty, providing health facilities and improving infrastructure projects both in the UK and overseas, as well as promoting the Christian Gospel of love, grace and hope.

The church is fully compliant with current legislation and best practice in areas such as child protection and safeguarding issues. During the year there have been no safeguarding issues.

**Financial review**

Excluding depreciation the charity made a surplus of £7,502 (2020 - deficit £8,426). The overall net expenditure was £2,028 (2020 - £17,956) after allowing for depreciation of the building and other assets amounting to £9,530 (2020 - £9,530). The trustees are expectant that the results will return to a break-even position in the medium term.

Whilst the trustees do believe that the charity does have sufficient reserves to enable them to achieve break-even in the near future, they recognise the valuable support they have received from the church members in their continued and faithful giving, the local authority, and also the contribution made by the various groups that use its resources.

**Investment powers and policy**

The Trustees, having regard to the Charity's liquidity requirements, have kept available funds in an interest-bearing deposit account. Unfortunately, due to wider economic circumstances, the returns have not matched inflation.

**Policy Statement on Risks**

The Trustees regularly consider the potential risks that the Charity encounters in the routine operation in which it is engaged. They consider these in connection with finance, strategic planning, operational, environmental and regulatory issues.

Whilst the Trustees recognise that it is not feasible to be involved in any activity without being subject to certain risks they hold the view that their policies resolve these to an acceptable low level and do not believe any further action by them is necessary at this time.

**Reserves policy**

The Charity has traditionally kept a building reserve fund to cover future building liabilities as they arise. However, no major future expenditure on buildings is envisaged for the short and medium term. The Trustees are continuing to take steps to attain a consistent break-even position in the medium term. As a result, the Trustees continued to agree that the building reserve fund should only cover the book value of the existing building and that the balance would be required to supplement the general reserve fund.

As a result, the general reserve fund is held at a level which provides a suitable contingency against future liabilities and to support future church activities, until the church reaches a point where its income is sufficient to cover its ongoing costs. The elders and trustees regularly review the level of reserves required to support its activities.

**Reference and administrative details**

Reference and administrative details are set out on page 1 to the accounts.

The directors of the charitable company are its Trustees for the purpose of charity law. The Trustees and officers stated have served from 1st April 2020 to the current date.

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**Structure, governance and management**

The Charity is run by the Trustees who have an employee, Paul Bowgett, to manage The Well. The church is structured on the basis of elders. The elders have leadership oversight of the church and are supported in this by a team of leaders who have pastoral and administrative responsibilities in varying degrees within their particular areas. The church seeks to serve the members through a whole range of different activities comprising men's and women's groups, a worship team, children's and youth work groups as well as a number of other activities that support the local community. The governing document is the Company's Memorandum and Articles of Association.

**Small company provisions**

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

On behalf of the board



K Donnelly, Director

Date. 16/7/21.....

**INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF  
THE KING'S COMMUNITY CHURCH, STAINES  
(A company limited by guarantee)  
for the year ended 31 March 2021**

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I report on my examination of the accounts of the company for the year ended 31 March 2021 as set out on pages 6 to 13.

**Responsibilities and basis of report**

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

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company'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 that in any material respect:

- 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 requirements that they 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.



P Jackson, F.C.A.  
Independent Examiner

26 July 2021

Bowker, Stevens & Co  
Chartered Accountants  
Suite No.2, Centre Court  
Vine Lane  
Halesowen  
B63 3EB

Statement of financial activities (incorporating the income and expenditure account) for the year ended  
31 March 2021

	<u>Note</u>	<u>Unrestricted Funds</u> £	<u>Restricted Funds</u> £	<u>Year to 31/03/2021 Total</u> £	<u>Year to 31/03/2020 Total</u> £
<b>Income</b>					
Income from donations	4	48,586	-	48,586	38,661
Income from charitable activities	5	17,523	-	17,523	28,119
Investment income - deposit interest receivable		164	-	164	357
<b>Total income</b>		66,273	-	66,273	67,137
<b>Expenditure</b>					
Expenditure on charitable activities	6	67,156	1,145	68,301	85,093
<b>Total expenditure</b>		67,156	1,145	68,301	85,093
<b>Net (expenditure) for the year and net movement in funds for the year</b>		( 883 )	( 1,145 )	( 2,028 )	( 17,956 )
<b>Reconciliation of funds</b>					
Total funds brought forward		132,022	8,063	140,085	158,041
<b>Total funds carried forward</b>		131,139	6,918	138,057	140,085

All gains and losses recognised in the year are included in the statement of financial activities.

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**Balance Sheet**  
**As at 31 March 2021**

	<u>Notes</u>	<u>31/03/2021</u>	<u>31/03/2020</u>
		<u>£</u>	<u>£</u>
<b>Fixed assets</b>			
Tangible assets	9	55,757	65,287
<b>Current assets</b>			
Debtors: Amounts falling due within one year	10	7,111	7,600
Debtors: Amounts falling due after one year	10	8,750	8,750
Cash at bank and in hand		68,553	61,098
		84,414	77,448
<b>Liabilities</b>			
Creditors: amounts falling due within one year	11	2,114	2,650
<b>Net current assets</b>		82,300	74,798
<b>Net Assets</b>		138,057	140,085
<b>Charity funds</b>			
Unrestricted Funds:			
- Designated fund - Building reserve fund	12	47,399	55,304
- General reserve fund	12	83,740	76,718
		131,139	132,022
Restricted Funds	12	6,918	8,063
<b>Total Funds</b>		138,057	140,085

For the year ended 31 March 2021 the company is entitled to exemption under Section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit of its accounts for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.


The directors acknowledge their responsibility for:

- Ensuring the company keeps accounting records which comply with Section 386 and 387 of the Companies Act 2006; and
- Preparing accounts which give a true and fair view of the state of affairs of the company as at the end of each financial period and of its profit or loss for each financial period in accordance with the requirements of Section 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.

The accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The accounts were approved by the Board on 16 July 2021

and signed on its behalf by:

  
K Donnelly  
Director

Company Number: 07542247  
Charity Number: 1141448

Notes to the accounts for the year ended 31 March 2021

1 Accounting Policies

a) Basis of preparation

The accounts have been 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 issued in October 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice. The presentation currency is Pound Sterling. The charity is a private company incorporated in England and Wales. Its company number and registered office address, which is also the principal office address, are on page 1.

The charity is a public benefit entity as defined by FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b) Going concern basis

The trustees are implementing a strategy to increase income and reduce expenditure in order to achieve a break-even position in the medium term, and consider that there are sufficient reserves to cover the charity's activities in the meantime. Hence the trustees consider that there are no material uncertainties affecting going concern.

The significant accounting policies applied in the preparation of these accounts are set out below:

c) Company status

The charity is a company limited by guarantee. The members of the company are the trustees named on page 1. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

d) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the accounts.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The aim and use of each restricted fund is set out in the notes to the accounts.

e) Income

Income is included in the Statement of Financial Activities (SOFA) when:

- (i) the charity becomes entitled to the resources;
- (ii) the trustees are virtually certain they will receive the resources; and
- (iii) the monetary value can be measured with sufficient reliability.

In particular, planned giving, collections, donations and coffee shop sales are recognised when received, tax refunds are recognised when the income to which they relate is received, and grants, legacies, room hire and event income are accounted for when the company becomes legally entitled to receive them. Interest is recognised when receivable.

f) Volunteer help

The value of any such help received is not quantified in the accounts, but is referred to in the Trustees' Report

g) Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with use of the resources. Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to lay its resources.

Grants payable without performance conditions are only recognised when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

Notes to the accounts for the year ended 31 March 2021

1 Accounting Policies (continued .....

h) Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation and impairment losses. Depreciation is provided on all tangible fixed assets at the following rates calculated to write off each asset less its estimated residual value over its estimated useful life, as follows:

Improvements to leasehold property - over the term of the lease  
Equipment - 20% straight line

i) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

j) Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

k) Financial instruments

The trust only has basic financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2 **Taxation**

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

3 **Trustees remuneration and expenses**

The charity trustees were not paid, nor received any other benefits from employment with the charity (2020 - nil), nor were they reimbursed expenses during the year (2020 - nil). No charity trustee received payment for professional or other services supplied to the charity (2020 - nil).

The key management personnel of the charity comprise the trustees and the centre manager. The total employee benefits of the key management personnel of the trust were £33,454 (2020 - £32,732).

4 **Income from donations**

	Year to 31/03/2021 £	Year to 31/03/2020 £
Grant Income - Spelthorne Borough Council COVID-19 Response Fund	8,500	-
Grant Income - a2dominion Housing Group	2,500	-
Tithes and offerings (of which £782 were restricted funds (2020 - £782)	4,097	4,223
Gift-aid donations	26,738	27,543
Tax recoverable on gift-aid	6,751	6,895
	<u>48,586</u>	<u>38,661</u>

The charity benefits greatly from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with FRS102 and the Charities SORP (FRS102), the economic contribution of general volunteers is not recognised in the accounts.

Notes to the accounts for the year ended 31 March 2021

	Year to 31/03/2021 £	Year to 31/03/2020 £
<b>5 Income from charitable activities</b>		
Room hire	17,453	26,074
Coffee shop sales	20	835
Toddler group income	-	1,210
Event and other income	50	-
	<u>17,523</u>	<u>28,119</u>

**6 Expenditure on charitable activities**

	Activities undertaken directly £	Support costs £	Restricted funds £	Year to 31/03/2021 £	Year to 31/03/2020 £
Missionary support	2,700	-	-	2,700	4,582
Gifts and donations	-	-	-	-	625
Outside speakers	-	-	-	-	1,200
Leasehold property expenses	5,824	-	-	5,824	13,487
Rent	8,960	-	-	8,960	11,000
Office running costs and supplies	-	847	-	847	867
Leader's expenses	2,410	-	-	2,410	2,016
Other resources	33,454	-	-	33,454	33,513
Church group expenses	1,259	-	-	1,259	1,966
Other expenses	-	1,524	-	1,524	2,238
Christians Against Poverty	400	-	-	400	1,800
Coffee shop expenses	-	-	-	-	662
Toddler group expenses	-	-	-	-	105
Event expenses	-	-	-	-	66
Governance costs - Independent examiner's fee for reporting on the financial statements	-	1,393	-	1,393	1,436
Depreciation	8,385	-	1,145	9,530	9,530
	<u>63,392</u>	<u>3,764</u>	<u>1,145</u>	<u>68,301</u>	<u>85,093</u>

**7 Staff costs**

No employee received emoluments of more than £60,000 (2020 - nil).

The average monthly number of employees (including the trustees) during the year was as follows:

4

5

**8 Grants**

The following grants over £1,000 were made to organisations and individuals during the year:

<b>Home Missions</b>	<b>£</b>
Canaan Christian Ministries	<u>1,800</u>

Notes to the accounts for the year ended 31 March 2021

9 Tangible fixed assets

	<b>Leasehold Improvements</b>	<b>Equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Cost:			
1 April 2020 and 31 March 2021	133,478	9,938	143,416
Depreciation:			
1 April 2020	70,111	8,018	78,129
Charge for the year	9,050	480	9,530
31 March 2021	79,161	8,498	87,659
Net book value:			
31 March 2021	54,317	1,440	55,757
31 March 2020	63,367	1,920	65,287

10 Debtors

	<b>31/03/2021</b>	<b>31/03/2020</b>
	<b>£</b>	<b>£</b>
Tax refund receivable	6,751	6,890
Prepayments and accrued income	360	710
Amounts due for room hire	-	-
	7,111	7,600
Debtors due after more than one year - Other debtor	8,750	8,750
	15,861	16,350

11 Creditors: due within one year

Accruals	2,114	2,650
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Notes to the accounts for the year ended 31 March 2021

12 Analysis of charitable funds

	<u>01/04/2020</u>	<u>Income</u>	<u>Expenditure</u>	<u>31/03/2021</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<u>Unrestricted funds:</u>				
General reserve fund	76,718	66,273	( 59,251 )	83,740
Designated fund - Building reserve fund	55,304		( 7,905 )	47,399
Total unrestricted funds	132,022	66,273	( 67,156 )	131,139
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<u>Restricted funds</u>				
Equipping building for use as a pre-school	8,063	-	( 1,145 )	6,918
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total funds	140,085	66,273	( 68,301 )	138,057
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

**Description of Funds**

The general reserve fund represents the free funds of the charity which are not designated for particular purposes.

The restricted fund relates to grants received from Surrey County Council to equip the building for use as a venue to host a pre-school.

The building reserve fund represents the building at The Well.

13 Analysis of net assets between funds

	<u>Building Reserve Fund</u>	<u>General Reserve Fund</u>	<u>Restricted Funds</u>	<u>Total</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Fund balances at 31 March 2021 are represented by:				
Tangible fixed assets	47,399	1,440	6,918	55,757
Debtors	-	15,861	-	15,861
Cash at bank	-	68,553	-	68,553
Current liabilities	-	( 2,114 )	-	( 2,114 )
Total net assets	47,399	83,740	6,918	138,057
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

Notes to the accounts for the year ended 31 March 2021

14 Operating lease commitments

The total future minimum lease payments under operating leases were as follows:

	<u>31/03/2021</u>	<u>31/03/2020</u>
	<u>£</u>	<u>£</u>
Expiry date:		
Six months notice required to terminate the lease	5,500	5,500
	<u>          </u>	<u>          </u>

15 Comparative amounts for the Statement of Financial Activities

The total funds shown for 2020 in the Statement of Financial Activities are split between unrestricted and restricted funds as follows:

Income	Unrestricted Funds £	Restricted Funds £	Total Funds £
Income from donations	37,879	782	38,661
Income from charitable activities	28,119	-	28,119
Investment income - deposit interest receivable	357	-	357
<b>Total income</b>	<u>66,355</u>	<u>782</u>	<u>67,137</u>
Expenditure			
Expenditure on charitable activities	<u>83,166</u>	<u>1,927</u>	<u>85,093</u>
<b>Total expenditure</b>	<u>83,166</u>	<u>1,927</u>	<u>85,093</u>
<b>Net (expenditure) for the year and net movement in funds for the year</b>	( 16,811 )	( 1,145 )	( 17,956 )
Reconciliation of funds			
Total funds brought forward	<u>148,833</u>	<u>9,208</u>	<u>158,041</u>
<b>Total funds carried forward</b>	<u>132,022</u>	<u>8,063</u>	<u>140,085</u>