

# KING'S CHURCH IVER

England & Wales - Charity number 1151701

## Details

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Other names	KINGS CHURCH IVER
Status	Registered
Legal form	Other
Registered	2013-04-19
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	King's Church Iver West Square Iver Bucks SL0 9NW
Phone	01753651178
Email	<a href="mailto:office@kingschurchiver.org">office@kingschurchiver.org</a>
Website	<a href="http://www.kingschurchiver.org">www.kingschurchiver.org</a>

## Activities

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**Objects:** 1) ADVANCEMENT OF THE CHRISTIAN FAITH.2) THE CHURCH MAY ALSO ADVANCE EDUCATION AND CARRY OUT OTHER CHARITABLE PURPOSES IN THE UNITED KINGDOM AND/OR OTHER PARTS OF THE WORLD.

**Activities:** Providing a place of worship, pastoral care and related outreach activities and support to local communities

## Classification

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- **How:** Provides Other Finance, Provides Buildings/facilities/open Space, Provides Services, Other Charitable Activities
- **What:** The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

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- Buckinghamshire
- Hillingdon
- Slough

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£96,186	£69,591	-	-
2024-03-31	£105,693	£82,073	-	-
2023-03-31	£92,717	£85,213	-	-
2022-03-31	£111,469	£84,478	-	-
2021-03-31	£89,447	£78,677	-	-

## Trustees

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Name	Role	Appointed
James William Vigurs		2015-09-18
John Graham Plaskett		2013-04-17
Peter John Walters		2017-09-17
Peter Stephen Darkins		2013-04-17
Sharon Louise Plaskett		2015-10-18
William David Marcel Torrent		2019-04-03

**KING'S CHURCH IVER**

England & Wales - Charity number 1151701

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# Accounts

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Charity registration number: 1151701

# King's Church Iver

Annual Report and Financial Statements

for the Year Ended 31 March 2025

**King's Church Iver**  
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## **King's Church Iver**

### **Reference and Administrative Details**

#### **Trustees**

Mr John Plaskett

Mr Peter Darkins

Mrs Sharon Plaskett

Mr James Vigurs

Mr Peter Walters

Mr William Torrent

#### **Charity Registration Number**

1151701

#### **Principal Office**

West Square

Iver

Buckinghamshire

SL0 9NW

#### **Independent Examiner**

AGHS Accounting and Taxation Services Limited

Chartered Accountants

14 Progress Business Centre

Whittle Parkway

Slough

Berkshire

SL1 6DQ

# King's Church Iver

## Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2025.

### *Introduction*

King's Church Iver is a community of believers who serve Jesus in Iver and beyond, showing His love to those around us. As a church family we want to put Jesus at the centre of who we are and what we do. This means that everything we do as a church family is done **with Jesus, through Jesus, and for Jesus.**

### *Objectives and Activities*

The charities objectives are the advancement of the Christian faith, to advance education and to carry out other charitable purposes in the UK and/or other parts of the world.

The key activities undertaken by the charity are:

- Weekly Sunday services with worship, Bible teaching and children's and youth ministry
- Prayer meetings
- Bible study groups
- Supporting local families through our Love Your Neighbour food program
- The Hub, mother and toddler group
- King's Place a café for older members of the church and local community
- Providing pastoral support

### **Achievements and performance**

#### *The Church Building*

We want our church building to be used regularly and consequently it is open daily for church activities or for members of the public to drop in. We do not have a pastor, but the building is manned three days per week by our part time member of staff.

#### *Activities*

During the week the building is primarily used by the church for prayer meetings, bible study groups, mother and toddler groups, a weekly café, and a fortnightly food bank. The church building is also used by other non Christian groups when the building is available.

#### *Pastoral Care*

Helping those in need is a demonstration of our faith and the church as a whole is committed to providing pastoral care to individuals and groups, bringing in specialists when needed.

#### *Mission and Outreach*

The church actively support UK and international charities and individuals to further their work in showing God's love and spreading the Christian message.

### **Public benefit**

When planning the church's activities, 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. The trustees consider that the charity is fulfilling its requirement to deliver a public benefit.

### **Structure, governance and management**

#### *Nature of governing document*

The charity is governed by its constitution adopted 12 July 2012 and subsequently amended 5 March 2025

## King's Church Iver

### Trustees' Report (continued)

#### *Recruitment and appointment of trustees*

The King's Church Iver constitution states that an elder is automatically a trustee unless disqualified by statute. Existing elders recommend the appointment of any new elder/trustee from within the church membership. This recommendation is taken to an ordinary church meeting and voted on by the church members.

#### **Financial review**

The church funds are predominately unrestricted and received from the church members and others. These donations are received directly to the church bank account or via collections at church services, church events and payments for the hire of the church hall.

Income for the year reduced to £96,186 (2024: £105,693). Costs reduced in the year to £69,591 (2024: £82,073). In the year the surplus for the year was £26,595 (2024: £23,620).

#### *Policy on reserves*

At the end of the year the church had reserves of £225,598 (2024: £199,003). The church aims to maintain minimum reserves of approximately three months fixed costs to ensure that expenses can be met in the event of a reduction in giving. The church has no current plans for the remainder of the reserves. The church invests surplus cash by placing it on fixed deposit or into a savings account.

#### *Use of volunteers*

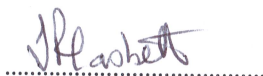
The church, apart from a part time administrator is completely managed and run by volunteers. We would like to thank all the volunteers who work so hard to make our church the lively, vibrant and loving community it is.

#### **Plans for future periods**

##### *Aims and key objectives for future periods*

The church intends to continue its current activities in the coming year and to find additional ways to show God's love and compassion to each other, to those in the local community and surrounding areas and to all who we come in to contact with.

The annual report was approved by the trustees of the charity on 01/08/2025 and signed on its behalf by:



Mr John Plaskett  
Trustee

## King's Church Iver

### Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities 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 of the charity for that period. 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;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 keeping proper 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 Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees 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 corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 01.08.2025 and signed on its behalf by:

  
.....

Mr John Plaskett  
Trustee

## King's Church Iver

### Independent Examiner's Report to the trustees of King's Church Iver

I report to the trustees on my examination of the accounts of King's Church Iver for the year ended 31 March 2025.

#### Responsibilities and basis of report

As the charity trustees of King's Church Iver you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the King's Church Iver's accounts 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.

#### Basis of independent examiner's report

My examination was carried out in accordance with the general Direction 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 trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

#### Independent examiner's statement

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 King's Church Iver as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting 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.

*R. V. Parsons*

Mr Richard Parsons

AGHS Accounting and Taxation Services Limited  
Chartered Accountants  
14 Progress Business Centre  
Whittle Parkway  
Slough  
Berkshire  
SL1 6DQ

Date: *11 August 2025*

## King's Church Iver

### Statement of Financial Activities for the Year Ended 31 March 2025

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £
<b>Income:</b>				
Donations, legacies and other income		88,319	2,040	90,359
Investment income	3	5,827	-	5,827
<b>Total income</b>		<b>94,146</b>	<b>2,040</b>	<b>96,186</b>
<b>Expenditure on:</b>				
Charitable activities		(67,551)	(2,040)	(69,591)
<b>Total expenditure</b>		<b>(67,551)</b>	<b>(2,040)</b>	<b>(69,591)</b>
<b>Net income</b>		<b>26,595</b>	<b>-</b>	<b>26,595</b>
Net movement in funds				
<b>Reconciliation of funds</b>				
Total funds brought forward		198,513	490	199,003
Total funds carried forward	12	225,108	490	225,598

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
<b>Income:</b>				
Donations, legacies and other income		94,167	6,995	101,162
Investment income	3	4,531	-	4,531
<b>Total income</b>		<b>98,698</b>	<b>6,995</b>	<b>105,693</b>
<b>Expenditure on:</b>				
Charitable activities		(75,568)	(6,505)	(82,073)
<b>Total expenditure</b>		<b>(75,568)</b>	<b>(6,505)</b>	<b>(82,073)</b>
<b>Net income</b>		<b>23,130</b>	<b>490</b>	<b>23,620</b>
Net movement in funds				
<b>Reconciliation of funds</b>				
Total funds brought forward		175,383	-	175,383
Total funds carried forward	12	198,513	490	199,003

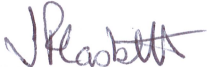
All of the charity's activities derive from continuing operations during the above two periods.

## King's Church Iver

### (Registration number: 1151701) Balance Sheet as at 31 March 2025

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	8	13,532	7,758
<b>Current assets</b>			
Debtors	9	10,943	10,359
Cash at bank and in hand	10	208,754	194,336
		219,697	204,695
<b>Creditors: Amounts falling due within one year</b>	11	(7,631)	(13,450)
<b>Net current assets</b>		212,066	191,245
<b>Net assets</b>		225,598	199,003
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds		490	490
<b>Unrestricted income funds</b>			
Unrestricted funds		225,108	198,513
<b>Total funds</b>	12	225,598	199,003

The financial statements on pages 7 to 14 were approved by the trustees, and authorised for issue on 01/08/2025 and signed on their behalf by:

  
 .....  
 Mr John Plaskett  
 Trustee

## King's Church Iver

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### 1 Accounting policies

##### Statement of compliance

The financial statements 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 (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

##### Basis of preparation

King's Church Iver meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

##### Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

##### Income and endowments

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.

##### *Donated services and facilities*

Where services or facilities are provided to the charity as a donation that would normally be purchased from our suppliers, this benefit is included in the financial statements at its fair value unless its fair value cannot be reliably measured, then at the cost to the donor or the resale value of goods that are to be sold.

##### 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 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 that category.

##### *Charitable activities*

Charitable expenditure comprises 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.

##### *Support costs*

Support costs are the central costs incurred by the Church.

##### Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements.

## King's Church Iver

### Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

#### Taxation

The charity is exempt from tax on its charitable activities.

#### Tangible fixed assets

Depreciation is provided on tangible fixed assets so as to write off the cost of each asset over its expected useful economic life as follows:

Asset class	Depreciation method and rate
Furniture & equipment	10%, 20% & 25% on cost
Computer equipment	25% on cost

#### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

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 (e.g. in the case of a collection towards a specific charitable aim).

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes. There are currently no designated funds.

#### 2 Income from donations and legacies

	Unrestricted		Total 2025 £	Total 2024 £
	General £	Restricted £		
Regular giving and capital donations	76,494	2,010	78,504	83,934
Hall hire	857	-	857	681
Other income	427	-	427	547
Gift aid reclaimed	10,541	30	10,571	16,000
	88,319	2,040	90,359	101,162

#### 3 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income;		
Interest receivable on bank deposits	5,827	5,827
<b>Total for 2025</b>	5,827	5,827
<b>Total for 2024</b>	4,531	4,531

## King's Church Iver

### Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

#### 4 Analysis of governance and support costs

##### Support costs allocated to charitable activities

	Governance costs £	Staff costs £	Other support costs £	Total 2025 £	Total 2024 £
Church Running Costs	1,500	23,922	1,048	26,470	34,494

	Unrestricted funds General £	Total funds £
Independent examiner fees		
Examination of the financial statements	1,500	1,500
<b>Total for 2025</b>	1,500	1,500
<b>Total for 2024</b>	1,500	1,500

All support costs are considered to relate to the running of the church. Consequently no support costs are allocated to charitable donations.

#### 5 Net incoming/outgoing resources

Net incoming resources for the year include:

	2025 £	2024 £
Depreciation of fixed assets	2,606	3,532
Amounts payable to the Independent Examiner for the Independent examination of the accounts	1,500	1,500

## King's Church Iver

### Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

#### 6 Trustees' remuneration and expenses

Mr James Vigurs received remuneration of £1,900 (2024: £1,980) during the year. Mr Vigurs' remuneration, which is in respect of preaching and worship leading, was approved by the members in line with the charity's constitution.

Trustees are reimbursed for the out-of-pocket expenses they incur on behalf of the Church on, for example, stationery, catering costs and equipment purchases. Expenses reimbursable to trustees during the year totalled £665 across three trustees (2024: £173 across two trustees). The balance of expenses payable to trustees at the year end totalled £Nil (2024: £Nil).

No trustees have received any other benefits from the charity during the year.

#### 7 Staff costs

The aggregate payroll costs were as follows:

	2025	2024
	£	£
Wages and salaries	23,740	31,706
Pension costs	182	285
	<u>23,922</u>	<u>31,991</u>

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2025	2024
	No	No
Administration and support	<u>2</u>	<u>2</u>

1 (2024 - 1) of the above employees participated in the Defined Contribution Pension Scheme.

No employee received emoluments of more than £60,000 during the year

## King's Church Iver

### Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

#### 8 Tangible fixed assets

	Furniture and equipment £	Computer equipment £	Total £
<b>Cost</b>			
At 1 April 2024	44,699	2,980	47,679
Additions	8,381	-	8,381
Disposals	(1,987)	-	(1,987)
At 31 March 2025	51,093	2,980	54,073
<b>Depreciation</b>			
At 1 April 2024	36,949	2,972	39,921
Charge for the year	2,599	8	2,607
Eliminated on disposals	(1,987)	-	(1,987)
At 31 March 2025	37,561	2,980	40,541
<b>Net book value</b>			
At 31 March 2025	13,532	-	13,532
At 31 March 2024	7,750	8	7,758

#### 9 Debtors

	2025 £	2024 £
Trade debtors	-	70
Prepayments and accrued income	1,995	10,276
Other debtors	8,948	13
	10,943	10,359

#### 10 Cash and cash equivalents

	2025 £	2024 £
Cash on hand	-	3
Cash at bank	13,754	26,833
Short-term deposits	195,000	167,500
	208,754	194,336

## King's Church Iver

### Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

#### 11 Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	445	1,158
Other taxation and social security	-	1,153
Other creditors	1,711	1,026
Accruals and deferred income	5,475	10,113
	7,631	13,450

#### 12 Funds

	Balance at 1 April 2024	Incoming resources	Resources expended	Balance at 31 March 2025
	£	£	£	£
<b>Unrestricted funds</b>				
General	198,513	94,146	(67,551)	225,108
<b>Restricted funds</b>	490	2,040	(2,040)	490
<b>Total funds</b>	199,003	96,186	(69,591)	225,598

#### 13 Analysis of net assets between funds

	Unrestricted General 2025	Total funds 2025
	£	£
Tangible fixed assets	13,532	13,532
Current assets	219,697	219,697
Current liabilities	(7,631)	(7,631)
Total net assets	225,598	225,598
	225,598	225,598
	Unrestricted General 2024	Total funds 2024
	£	£
Tangible fixed assets	7,758	7,758
Current assets	204,695	204,695
Current liabilities	(13,450)	(13,450)
Total net assets	199,003	199,003
	199,003	199,003

## King's Church Iver

### Statement of Financial Activities by fund for the Year Ended 31 March 2025

	<b>Total Unrestricted Funds 2025 £</b>	<b>Total Unrestricted Funds 2024 £</b>
<b>Income and Endowments from:</b>		
Donations and legacies	88,319	94,167
Investment income	5,827	4,531
Total income	<u>94,146</u>	<u>98,698</u>
<b>Expenditure on:</b>		
Charitable activities	<u>(67,551)</u>	<u>(75,568)</u>
Total expenditure	<u>(67,551)</u>	<u>(75,568)</u>
Net income	<u>26,595</u>	<u>23,130</u>
Net movement in funds	26,595	23,130
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>198,513</u>	<u>175,383</u>
Total funds carried forward	<u>225,108</u>	<u>198,513</u>

## King's Church Iver

### Statement of Financial Activities by fund for the Year Ended 31 March 2025 (continued)

	<b>Total Restricted Funds 2025 £</b>	<b>Total Restricted Funds 2024 £</b>
<b>Income and Endowments from:</b>		
Donations and legacies	2,040	6,995
Total income	<u>2,040</u>	<u>6,995</u>
<b>Expenditure on:</b>		
Charitable activities	(2,040)	(6,505)
Total expenditure	<u>(2,040)</u>	<u>(6,505)</u>
Net income	-	490
<b>Reconciliation of funds</b>		
Total funds carried forward	<u>490</u>	<u>490</u>

## King's Church Iver

### Detailed Statement of Financial Activities for the Year Ended 31 March 2025

	<b>Total 2025 £</b>	<b>Total 2024 £</b>
<b>Income:</b>		
Donations, legacies and other income (analysed below)	90,359	101,162
Investment income (analysed below)	5,827	4,531
Total income	<u>96,186</u>	<u>105,693</u>
<b>Expenditure on:</b>		
Charitable activities (analysed below)	<u>(69,591)</u>	<u>(82,073)</u>
Total expenditure	<u>(69,591)</u>	<u>(82,073)</u>
Net income	<u>26,595</u>	<u>23,620</u>
Net movement in funds	26,595	23,620
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>199,003</u>	<u>175,383</u>
Total funds carried forward	<u>225,598</u>	<u>199,003</u>

## King's Church Iver

### Detailed Statement of Financial Activities for the Year Ended 31 March 2025 (continued)

	Total 2025 £	Total 2024 £
<i>Donations and legacies</i>		
Donations	76,494	77,581
Donations (restricted funds)	2,010	6,353
Gift Aid tax reclaimed	10,541	15,358
Gift Aid tax reclaimed (restricted fund)	30	642
Hall hire	857	681
Other income	427	547
	90,359	101,162
<i>Investment income</i>		
Interest on cash deposits	5,827	4,531
	5,827	4,531
<i>Charitable activities</i>		
Wages and salaries	(23,740)	(31,706)
Staff pensions	(182)	(285)
Light, heat, power and water rates	(1,621)	(1,333)
Insurance	(1,048)	(1,002)
Repairs, maintenance and equipment	(2,653)	(1,587)
Telephone and internet	(608)	(626)
Outreach	(4,337)	(4,445)
Meeting and activity costs	(4,855)	(5,017)
Printing, postage and stationery	(817)	(1,324)
Subscriptions and publications	(1,168)	(1,328)
Hire of hall	(4,650)	(4,859)
Tithes and donations	(10,606)	(10,794)
Restricted fund costs	(2,040)	(6,505)
Training expenses	-	(231)
Cleaning and sundry costs	(2,416)	(1,784)
Travel and subsistence	(9)	(78)
Advertising and website	(367)	(457)
Computer costs	(1,344)	(1,278)
Entertaining and gifts	(448)	(1,079)
Payments to Trustees	(1,900)	(1,980)
Professional fees	(273)	(84)
Bank charges	(5)	(70)
Profit/(loss) on disposal of tangible fixed assets	-	946
Depreciation of fixtures and fittings	(2,607)	(3,532)
Staff entertaining	(399)	(135)

This page does not form part of the statutory financial statements.

**King's Church Iver**

**Detailed Statement of Financial Activities for the Year Ended 31 March 2025  
(continued)**

	<b>Total 2025 £</b>	<b>Total 2024 £</b>
Accountancy fees	(1,500)	(1,500)
	<hr/>	<hr/>
	(69,591)	(85,213)

**KING'S CHURCH IVER**

England & Wales - Charity number 1151701

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# Accounts

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Charity registration number: 1151701

# King's Church Iver

Annual Report and Financial Statements

for the Year Ended 31 March 2024

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## King's Church Iver

### Reference and Administrative Details

<b>Trustees</b>	Mr John Plaskett Mr Peter Darkins Mrs Sharon Plaskett Mr James Vigurs Mr Peter Walters Mr William Torrent
<b>Charity Registration Number</b>	1151701
<b>Principal Office</b>	West Square Iver Buckinghamshire SL0 9NW
<b>Independent Examiner</b>	AGHS Accounting and Taxation Services Limited Chartered Accountants 14 Progress Business Centre Whittle Parkway Slough Berkshire SL1 6DQ

# King's Church Iver

## Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2024.

### **Objectives and activities**

#### *Objects and aims*

The charities objectives are the advancement of the Christian faith, to advance education and to carry out other charitable purposes in the UK and/or other parts of the world.

#### *Objectives, strategies and activities*

The main activities undertaken by the charity are the running of a Christian non-denominational church open to all, providing charitable donations to other organisations and providing outreach and support to the local community.

#### *Public benefit*

The trustees have considered the guidance produced by the Charity Commission on the provision of public benefit and they confirm that public benefit has been provided by:

- Providing regular public worship open to all
- Conducting pastoral work
- Teaching Christianity through sermons, courses and small groups
- Promoting the whole mission of the church through activities for senior citizens, parents and toddlers and various other groups
- Supporting other charities in the UK and overseas

### **Structure, governance and management**

#### *Nature of governing document*

The charity is governed by its constitution adopted 12 July 2012 and subsequently amended 19 November 2013.

#### *Recruitment and appointment of trustees*

The King's Church Iver constitution states that an elder is automatically a trustee unless disqualified by statute. Existing elders recommend the appointment of any new elder/trustee from within the church membership. This recommendation is taken to an ordinary church meeting and voted on by the church members.

## King's Church Iver

### Trustees' Report (continued)

#### **Achievements and performance**

##### The Church Building

We want our church building to be used regularly and consequently it is open daily for church activities or for members of the public to drop in. We do not have a pastor, but the building is manned by our two part time staff and other volunteers.

##### Activities

During the week the building is primarily used by the church for prayer meetings, bible study groups, mother and toddler groups, a weekly café, and a fortnightly food bank. The church building is also used by other non Christian groups when the building is available.

##### Pastoral Care

Helping those in need is a demonstration of our faith and the church as a whole is committed to providing pastoral care to individuals and groups, bringing in specialists when needed.

##### Mission and Outreach

The church actively support UK and international charities and individuals to further their work in showing God's love and spreading the Christian message.

#### **Financial review**

The church funds are predominately unrestricted and received from the church members and others. These donations are received directly to the church bank account or via collections at church services, church events and payments for the hire of the church hall.

Income for the year increased to £105,693 (2023: £92,717). Costs reduced in the year to £82,073 (2023: £85,213). In the year the surplus for the year was £23,620 (2023: £7,504).

#### ***Policy on reserves***

At the end of the year the church had reserves of £199,003 (2023: £175,383).. The church aims to maintain minimum reserves of approximately three months fixed costs to ensure that expenses can be met in the event of a reduction in giving. The church has no current plans for the remainder of the reserves. The church invests surplus cash by placing it on fixed deposit or in to a savings account.

#### ***Use of volunteers***

The church, apart from a part time administrator and a part time outreach co-ordinator/administrator, is completely managed and run by volunteers. We would like to thank all the volunteers who work so hard to make our church the lively, vibrant and loving community it is.

## King's Church Iver

### Trustees' Report (continued)

#### Plans for future periods

##### *Aims and key objectives for future periods*

The church intends to continue its current activities in the coming year and to find additional ways to show God's love and compassion to each other, all who we come in to contact with and to those in the local community and surrounding areas.

The annual report was approved by the trustees of the charity on 25/07/24 and signed on its behalf by:



.....  
Mr John Plaskett  
Trustee

## King's Church Iver

### Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities 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 of the charity for that period. 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;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 keeping proper 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 Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees 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 corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 25/07/24 and signed on its behalf by:



Mr John Plaskett  
Trustee

## King's Church Iver

### Independent Examiner's Report to the trustees of King's Church Iver

I report to the trustees on my examination of the accounts of King's Church Iver for the year ended 31 March 2024.

#### Responsibilities and basis of report

As the charity trustees of King's Church Iver you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the King's Church Iver's accounts 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.

#### Basis of independent examiner's report

My examination was carried out in accordance with the general Direction 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 trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

#### Independent examiner's statement

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 King's Church Iver as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting 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.

*R. V. Parsons*

Mr Richard Parsons

AGHS Accounting and Taxation Services Limited  
Chartered Accountants  
14 Progress Business Centre  
Whittle Parkway  
Slough  
Berkshire  
SL1 6DQ

Date: *25 July 2024*

## King's Church Iver

### Statement of Financial Activities for the Year Ended 31 March 2024

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
<b>Income:</b>				
Donations, legacies and other income		94,167	6,995	101,162
Investment income	3	<u>4,531</u>	<u>-</u>	<u>4,531</u>
Total income		<u>98,698</u>	<u>6,995</u>	<u>105,693</u>
<b>Expenditure on:</b>				
Charitable activities		<u>(75,568)</u>	<u>(6,505)</u>	<u>(82,073)</u>
Total expenditure		<u>(75,568)</u>	<u>(6,505)</u>	<u>(82,073)</u>
Net income		<u>23,130</u>	<u>490</u>	<u>23,620</u>
Net movement in funds		23,130	490	23,620
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>175,383</u>	<u>-</u>	<u>175,383</u>
Total funds carried forward	12	<u><u>198,513</u></u>	<u><u>490</u></u>	<u><u>199,003</u></u>

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
<b>Income:</b>				
Donations, legacies and other income		86,144	6,085	92,229
Investment income	3	<u>488</u>	<u>-</u>	<u>488</u>
Total income		<u>86,632</u>	<u>6,085</u>	<u>92,717</u>
<b>Expenditure on:</b>				
Charitable activities		<u>(79,128)</u>	<u>(6,085)</u>	<u>(85,213)</u>
Total expenditure		<u>(79,128)</u>	<u>(6,085)</u>	<u>(85,213)</u>
Net income		<u>7,504</u>	<u>-</u>	<u>7,504</u>
Net movement in funds		7,504	-	7,504
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>167,879</u>	<u>-</u>	<u>167,879</u>
Total funds carried forward	12	<u><u>175,383</u></u>	<u><u>-</u></u>	<u><u>175,383</u></u>

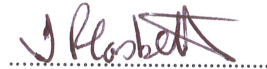
All of the charity's activities derive from continuing operations during the above two periods.

## King's Church Iver

### (Registration number: 1151701) Balance Sheet as at 31 March 2024

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	8	7,758	11,339
<b>Current assets</b>			
Debtors	9	10,359	8,354
Cash at bank and in hand	10	<u>194,336</u>	<u>165,106</u>
		204,695	173,460
<b>Creditors: Amounts falling due within one year</b>	11	<u>(13,450)</u>	<u>(9,416)</u>
<b>Net current assets</b>		<u>191,245</u>	<u>164,044</u>
<b>Net assets</b>		<u><u>199,003</u></u>	<u><u>175,383</u></u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds		490	-
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>198,513</u>	<u>175,383</u>
<b>Total funds</b>	12	<u><u>199,003</u></u>	<u><u>175,383</u></u>

The financial statements on pages 7 to 14 were approved by the trustees, and authorised for issue on 25/07/24 and signed on their behalf by:



.....  
Mr John Plaskett  
Trustee

## King's Church Iver

### Notes to the Financial Statements for the Year Ended 31 March 2024

#### 1 Accounting policies

##### **Statement of compliance**

The financial statements 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 (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

##### **Basis of preparation**

King's Church Iver meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

##### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

##### **Income and endowments**

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.

##### ***Donated services and facilities***

Where services or facilities are provided to the charity as a donation that would normally be purchased from our suppliers, this benefit is included in the financial statements at its fair value unless its fair value cannot be reliably measured, then at the cost to the donor or the resale value of goods that are to be sold.

##### **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 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 that category.

##### ***Charitable activities***

Charitable expenditure comprises 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.

##### ***Support costs***

Support costs are the central costs incurred by the Church.

##### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements.

## King's Church Iver

### Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

#### Taxation

The charity is exempt from tax on its charitable activities.

#### Tangible fixed assets

Depreciation is provided on tangible fixed assets so as to write off the cost of each asset over its expected useful economic life as follows:

Asset class	Depreciation method and rate
Furniture & equipment	10%, 20% & 25% on cost
Computer equipment	25% on cost

#### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

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 (e.g. in the case of a collection towards a specific charitable aim).

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes. There are currently no designated funds.

#### 2 Income from donations and legacies

	Unrestricted		Total 2024 £	Total 2023 £
	General £	Restricted £		
Regular giving and capital donations	77,581	6,353	83,934	84,241
Hall hire	681	-	681	836
Other income	547	-	547	487
Gift aid reclaimed	15,358	642	16,000	6,665
	94,167	6,995	101,162	92,229

#### 3 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income; Interest receivable on bank deposits	4,531	4,531
<b>Total for 2024</b>	4,531	4,531
<b>Total for 2023</b>	488	488

## King's Church Iver

### Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

#### 4 Analysis of governance and support costs

##### Support costs allocated to charitable activities

	Governance costs £	Staff costs £	Other support costs £	Total 2024 £	Total 2023 £
Church Running Costs	1,500	31,991	1,003	34,494	36,283

	Unrestricted funds General £	Total funds £
Independent examiner fees		
Examination of the financial statements	1,500	1,500
<b>Total for 2024</b>	<b>1,500</b>	<b>1,500</b>
<b>Total for 2023</b>	<b>1,440</b>	<b>1,440</b>

All support costs are considered to relate to the running of the church. Consequently no support costs are allocated to charitable donations.

#### 5 Net incoming/outgoing resources

Net incoming resources for the year include:

	2024 £	2023 £
Depreciation of fixed assets	3,532	4,178
Amounts payable to the Independent Examiner for the Independent examination of the accounts	1,500	1,440

## King's Church Iver

### Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

#### 6 Trustees' remuneration and expenses

Mr James Vigurs received remuneration of £1,980 (2023: £1,840) during the year. Mr Vigurs' remuneration, which is in respect of preaching and worship leading, was approved by the members in line with the charity's constitution.

Trustees are reimbursed for the out-of-pocket expenses they incur on behalf of the Church on, for example, stationery, catering costs and equipment purchases. Expenses reimbursable to trustees during the year totalled £173 across two trustees (2023: £3,201 across four trustees). The balance of expenses payable to trustees at the year end totalled £Nil (2023: £Nil).

No trustees have received any other benefits from the charity during the year.

#### 7 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Wages and salaries	31,706	33,348
Pension costs	285	504
	<u>31,991</u>	<u>33,852</u>

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2024 No	2023 No
Administration and support	<u>2</u>	<u>2</u>

1 (2023 - 2) of the above employees participated in the Defined Contribution Pension Scheme.

No employee received emoluments of more than £60,000 during the year

## King's Church Iver

### Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

#### 8 Tangible fixed assets

	Furniture and equipment £	Computer equipment £	Total £
<b>Cost</b>			
At 1 April 2023	47,639	2,980	50,619
Disposals	(2,940)	-	(2,940)
At 31 March 2024	44,699	2,980	47,679
<b>Depreciation</b>			
At 1 April 2023	36,678	2,602	39,280
Charge for the year	3,162	370	3,532
Eliminated on disposals	(2,891)	-	(2,891)
At 31 March 2024	36,949	2,972	39,921
<b>Net book value</b>			
At 31 March 2024	7,750	8	7,758
At 31 March 2023	10,961	378	11,339

#### 9 Debtors

	2024 £	2023 £
Trade debtors	70	-
Prepayments and accrued income	10,276	8,354
Other debtors	13	-
	10,359	8,354

#### 10 Cash and cash equivalents

	2024 £	2023 £
Cash on hand	3	3
Cash at bank	26,833	10,103
Short-term deposits	167,500	155,000
	194,336	165,106

## King's Church Iver

### Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

#### 11 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	1,158	346
Other taxation and social security	1,153	1,054
Other creditors	1,026	1,152
Accruals and deferred income	10,113	6,864
	13,450	9,416

#### 12 Funds

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
<b>Unrestricted funds</b>				
General	175,383	98,698	(75,568)	198,513
<b>Restricted funds</b>	-	6,995	(6,505)	490
<b>Total funds</b>	175,383	105,693	(82,073)	199,003

#### 13 Analysis of net assets between funds

	Unrestricted General 2024 £	Total funds 2024 £
Tangible fixed assets	7,758	7,758
Current assets	204,695	204,695
Current liabilities	(13,450)	(13,450)
Total net assets	199,003	199,003
	Unrestricted General 2023 £	Total funds 2023 £
Tangible fixed assets	11,339	11,339
Current assets	173,460	173,460
Current liabilities	(9,416)	(9,416)
Total net assets	175,383	175,383

## King's Church Iver

### Statement of Financial Activities by fund for the Year Ended 31 March 2024

	<b>Total Unrestricted Funds 2024 £</b>	<b>Total Unrestricted Funds 2023 £</b>
<b>Income and Endowments from:</b>		
Donations and legacies	94,167	86,144
Investment income	4,531	488
Total income	<u>98,698</u>	<u>86,632</u>
<b>Expenditure on:</b>		
Charitable activities	<u>(75,568)</u>	<u>(79,128)</u>
Total expenditure	<u>(75,568)</u>	<u>(79,128)</u>
Net income	<u>23,130</u>	<u>7,504</u>
Net movement in funds	23,130	7,504
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>175,383</u>	<u>167,879</u>
Total funds carried forward	<u>198,513</u>	<u>175,383</u>

King's Church Iver

Statement of Financial Activities by fund for the Year Ended 31 March 2024  
(continued)

	Total Restricted Funds 2024 £	Total Restricted Funds 2023 £
<b>Income and Endowments from:</b>		
Donations and legacies	<u>6,995</u>	<u>6,085</u>
Total income	<u>6,995</u>	<u>6,085</u>
<b>Expenditure on:</b>		
Charitable activities	<u>(6,505)</u>	<u>(6,085)</u>
Total expenditure	<u>(6,505)</u>	<u>(6,085)</u>
Net income	<u>490</u>	<u>-</u>
<b>Reconciliation of funds</b>		
Total funds carried forward	<u>490</u>	<u>-</u>

## King's Church Iver

### Detailed Statement of Financial Activities for the Year Ended 31 March 2024

	<b>Total 2024 £</b>	<b>Total 2023 £</b>
<b>Income:</b>		
Donations, legacies and other income (analysed below)	101,162	92,229
Investment income (analysed below)	<u>4,531</u>	<u>488</u>
Total income	<u>105,693</u>	<u>92,717</u>
<b>Expenditure on:</b>		
Charitable activities (analysed below)	<u>(82,073)</u>	<u>(85,213)</u>
Total expenditure	<u>(82,073)</u>	<u>(85,213)</u>
Net income	<u>23,620</u>	<u>7,504</u>
Net movement in funds	23,620	7,504
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>175,383</u>	<u>167,879</u>
Total funds carried forward	<u><u>199,003</u></u>	<u><u>175,383</u></u>

## King's Church Iver

### Detailed Statement of Financial Activities for the Year Ended 31 March 2024 (continued)

	Total 2024 £	Total 2023 £
<i>Donations and legacies</i>		
Donations	77,581	78,290
Donations (restricted funds)	6,353	5,951
Gift Aid tax reclaimed	15,358	6,531
Gift Aid tax reclaimed (restricted fund)	642	134
Hall hire	681	836
Other income	547	487
	101,162	92,229
<i>Investment income</i>		
Interest on cash deposits	4,531	488
	4,531	488
<i>Charitable activities</i>		
Wages and salaries	(31,706)	(33,348)
Staff pensions	(285)	(504)
Light, heat, power and water rates	(1,333)	(1,477)
Insurance	(1,002)	(991)
Repairs, maintenance and equipment	(1,587)	(2,951)
Telephone and internet	(626)	(589)
Outreach	(4,445)	(4,660)
Meeting and activity costs	(5,017)	(6,290)
Printing, postage and stationery	(1,324)	(870)
Subscriptions and publications	(1,328)	(1,023)
Hire of hall	(4,859)	(3,458)
Tithes and donations	(10,794)	(8,756)
Restricted fund costs	(6,505)	(6,085)
Training expenses	(231)	(180)
Cleaning and sundry costs	(1,784)	(1,972)
Travel and subsistence	(78)	-
Advertising and website	(457)	(1,723)
Computer costs	(1,278)	(1,275)
Entertaining and gifts	(1,079)	(825)
Payments to Trustees	(1,980)	(1,840)
Recruitment advertising	-	(250)
Professional fees	(84)	(529)
Bank charges	(70)	-
Profit/(loss) on disposal of tangible fixed assets	946	-
Depreciation of fixtures and fittings	(3,532)	(4,177)
Staff entertaining	(135)	-

This page does not form part of the statutory financial statements.

**King's Church Iver**

**Detailed Statement of Financial Activities for the Year Ended 31 March 2024  
(continued)**

	<b>Total 2024 £</b>	<b>Total 2023 £</b>
Accountancy fees	<u>(1,500)</u>	<u>(1,440)</u>
	<u><u>(82,073)</u></u>	<u><u>(85,213)</u></u>

**KING'S CHURCH IVER**

England & Wales - Charity number 1151701

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# Accounts

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Charity registration number: 1151701

# King's Church Iver

Annual Report and Financial Statements

for the Year Ended 31 March 2023

## King's Church Iver

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## King's Church Iver

### Reference and Administrative Details

<b>Trustees</b>	Mr John Plaskett Mr Peter Darkins Mrs Sharon Plaskett Mr James Vigurs Mr Peter Walters Mr William Torrent
<b>Charity Registration Number</b>	1151701
<b>Principal Office</b>	West Square Iver Buckinghamshire SL0 9NW
<b>Independent Examiner</b>	AGHS Accounting and Taxation Services Limited Chartered Accountants 14 Progress Business Centre Whittle Parkway Slough Berkshire SL1 6DQ

## **King's Church Iver**

### **Trustees' Report**

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2023.

#### **Objectives and activities**

##### ***Objects and aims***

The charities objectives are the advancement of the Christian faith, to advance education and to carry out other charitable purposes in the UK and/or other parts of the world.

##### ***Objectives, strategies and activities***

The main activities undertaken by the charity are the running of a Christian non-denominational church open to all, providing charitable donations to other organisations and providing outreach and support to the local community.

##### ***Public benefit***

The trustees have considered the guidance produced by the Charity Commission on the provision of public benefit and they confirm that public benefit has been provided by:

- Providing regular public worship open to all
- Conducting pastoral work
- Teaching Christianity through sermons, courses and small groups
- Promoting the whole mission of the church through activities for senior citizens, parents and toddlers and various other groups
- Supporting other charities in the UK and overseas

#### **Structure, governance and management**

##### ***Nature of governing document***

The charity is governed by its constitution adopted 12 July 2012 and subsequently amended 19 November 2013.

##### ***Recruitment and appointment of trustees***

The King's Church Iver constitution states that an elder is automatically a trustee unless disqualified by statute. Existing elders recommend the appointment of any new elder/trustee from within the church membership. This recommendation is taken to an ordinary church meeting and voted on by the church members.

## King's Church Iver

### Trustees' Report

#### **Achievements and performance**

##### The Church Building

We want our church building to be used regularly and consequently it is open daily for church activities or for members of the public to drop in. We do not have a pastor but the building is manned by our two part time staff and other volunteers.

##### Activities

During the week the building is primarily used by the church for prayer meetings, bible study groups, mother and toddler groups, a weekly café and a fortnightly food bank. The church building is also used by other non Christian groups when the building is available.

##### Pastoral Care

Helping those in need is a demonstration of our faith and the church as a whole is committed to providing pastoral care to individuals and groups, bringing in specialists when needed.

##### Mission and Outreach

The church actively supports UK and international charities and individuals to further their work in showing God's love and spreading the Christian message.

#### **Financial review**

The church funds are predominately unrestricted and received from the church members and others. These donations are received directly to the church bank account or via collections at church services, church events and payments for the hire of the church hall.

Income for the year reduced to £92,717 (2022: £111,469). Costs increased slightly in the year to £85,213 (2022: £84,478) and despite this and the reduced income the church made a surplus in the year of £7,504 against the previous year's surplus of £26,991.

#### ***Policy on reserves***

At the end of the year the church had reserves of £175,383. The church aims to maintain minimum reserves of approximately three months fixed costs to ensure that expenses can be met in the event of a reduction in giving. The church has no current plans for the remainder of the reserves. On occasions the church invests surplus cash by placing it on fixed deposit.

#### ***Use of volunteers***

The church, apart from a part time administrator and a part time outreach co-ordinator/administrator, is completely managed and run by volunteers. We would like to thank all the volunteers who work so hard to make our church the lively, vibrant and loving community it is.

## King's Church Iver

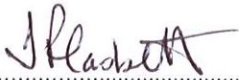
### Trustees' Report

#### Plans for future periods

##### *Aims and key objectives for future periods*

The church intends to continue its current activities in to the future and to find additional ways to show God's love and compassion in the local community and surrounding areas.

The annual report was approved by the trustees of the charity on 04/10/23 and signed on its behalf by:



.....  
Mr John Plaskett  
Trustee

## King's Church Iver

### Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities 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 of the charity for that period. 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;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 keeping proper 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 Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees 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.

Approved by the trustees of the charity on 04/10/23 and signed on its behalf by:



Mr John Plaskett  
Trustee

## King's Church Iver

### Independent Examiner's Report to the trustees of King's Church Iver

I report to the trustees on my examination of the accounts of King's Church Iver for the year ended 31 March 2023.

#### Responsibilities and basis of report

As the charity trustees of King's Church Iver you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the King's Church Iver's accounts 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.

#### Basis of independent examiner's report

My examination was carried out in accordance with the general Direction 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 trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

#### Independent examiner's statement

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 King's Church Iver as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting 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.

*R. K. Parsons*

.....  
Mr Richard Parsons

AGHS Accounting and Taxation Services Limited  
Chartered Accountants  
14 Progress Business Centre  
Whittle Parkway  
Slough  
Berkshire  
SL1 6DQ

Date: *4 October 2023*

## King's Church Iver

### Statement of Financial Activities for the Year Ended 31 March 2023

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
<b>Income:</b>				
Donations, legacies and other income		86,144	6,085	92,229
Investment income	3	<u>488</u>	<u>-</u>	<u>488</u>
Total income		<u>86,632</u>	<u>6,085</u>	<u>92,717</u>
<b>Expenditure on:</b>				
Charitable activities		<u>(80,275)</u>	<u>(4,938)</u>	<u>(85,213)</u>
Total expenditure		<u>(80,275)</u>	<u>(4,938)</u>	<u>(85,213)</u>
Net income		<u>6,357</u>	<u>1,147</u>	<u>7,504</u>
Net movement in funds		6,357	1,147	7,504
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>167,879</u>	<u>-</u>	<u>167,879</u>
Total funds carried forward	12	<u><u>174,236</u></u>	<u><u>1,147</u></u>	<u><u>175,383</u></u>

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
<b>Income:</b>				
Donations, legacies and other income		105,550	5,914	111,464
Investment income	3	<u>5</u>	<u>-</u>	<u>5</u>
Total income		<u>105,555</u>	<u>5,914</u>	<u>111,469</u>
<b>Expenditure on:</b>				
Charitable activities		<u>(78,564)</u>	<u>(5,914)</u>	<u>(84,478)</u>
Total expenditure		<u>(78,564)</u>	<u>(5,914)</u>	<u>(84,478)</u>
Net income		<u>26,991</u>	<u>-</u>	<u>26,991</u>
Net movement in funds		26,991	-	26,991
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>140,888</u>	<u>-</u>	<u>140,888</u>
Total funds carried forward	12	<u><u>167,879</u></u>	<u><u>-</u></u>	<u><u>167,879</u></u>


All of the charity's activities derive from continuing operations during the above two periods.

## King's Church Iver

### (Registration number: 1151701) Balance Sheet as at 31 March 2023

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	8	11,339	12,730
<b>Current assets</b>			
Debtors	9	8,354	17,742
Cash at bank and in hand	10	<u>165,106</u>	<u>146,358</u>
		173,460	164,100
<b>Creditors: Amounts falling due within one year</b>	11	<u>(9,416)</u>	<u>(8,951)</u>
<b>Net current assets</b>		<u>164,044</u>	<u>155,149</u>
<b>Net assets</b>		<u>175,383</u>	<u>167,879</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds		1,147	-
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>174,236</u>	<u>167,879</u>
<b>Total funds</b>	12	<u>175,383</u>	<u>167,879</u>

The financial statements on pages 7 to 14 were approved by the trustees, and authorised for issue on ~~04.10.23~~ and signed on their behalf by:



Mr John Plaskett  
Trustee

## King's Church Iver

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 1 Accounting policies

##### **Statement of compliance**

The financial statements 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 (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

##### **Basis of preparation**

King's Church Iver meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

##### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

##### **Income and endowments**

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.

##### ***Donated services and facilities***

Where services or facilities are provided to the charity as a donation that would normally be purchased from our suppliers, this benefit is included in the financial statements at its fair value unless its fair value cannot be reliably measured, then at the cost to the donor or the resale value of goods that are to be sold.

##### **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 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 that category.

##### ***Charitable activities***

Charitable expenditure comprises 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.

##### ***Support costs***

Support costs are the central costs incurred by the Church.

##### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements.

## King's Church Iver

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### Taxation

The charity is exempt from tax on its charitable activities.

#### Tangible fixed assets

Depreciation is provided on tangible fixed assets so as to write off the cost of each asset over its expected useful economic life as follows:

Asset class	Depreciation method and rate
Furniture & equipment	10%, 20% & 25% on cost
Computer equipment	25% on cost

#### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

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 (e.g. in the case of a collection towards a specific charitable aim).

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes. There are currently no designated funds.

#### 2 Income from donations and legacies

	Unrestricted		Total 2023 £	Total 2022 £
	General £	Restricted £		
Regular giving and capital donations	78,290	5,951	84,241	75,999
Hall hire	836	-	836	430
Other income	487	-	487	186
Legacies	-	-	-	20,000
Gift aid reclaimed	6,531	134	6,665	14,849
	86,144	6,085	92,229	111,464

#### 3 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income;		
Interest receivable on bank deposits	488	488
<b>Total for 2023</b>	488	488
<b>Total for 2022</b>	5	5

## King's Church Iver

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 4 Analysis of governance and support costs

##### Support costs allocated to charitable activities

	Governance costs £	Staff costs £	Other support costs £	Total 2023 £	Total 2022 £
Church Running Costs	1,440	33,852	991	36,283	33,992

	Unrestricted funds Governance costs £	Total Governance costs £
Independent examiner fees		
Examination of the financial statements	1,440	1,440
<b>Total for 2023</b>	<b>1,440</b>	<b>1,440</b>
<b>Total for 2022</b>	<b>1,380</b>	<b>1,380</b>

All support costs are considered to relate to the running of the church. Consequently no support costs are allocated to charitable donations.

#### 5 Net incoming/outgoing resources

Net incoming resources for the year include:

	2023 £	2022 £
Depreciation of fixed assets	4,178	4,382
Amounts payable to the Independent Examiner for the Independent examination of the accounts	1,440	1,380

## King's Church Iver

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 6 Trustees' remuneration and expenses

Mr James Vigurs received remuneration of £1,840 (2022: £2,080) during the year. Mr Vigurs' remuneration, which is in respect of preaching and worship leading, was approved by the members in line with the charity's constitution.

Trustees are reimbursed for the out-of-pocket expenses they incur on behalf of the Church on, for example, stationery, catering costs and equipment purchases. Expenses reimbursable to trustees during the year totalled £3,201 across four trustees (2022: £2,799 across four trustees). The balance of expenses payable to trustees at the year end totalled £Nil (2022: £Nil).

No trustees have received any other benefits from the charity during the year.

#### 7 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Wages and salaries	33,348	31,165
Pension costs	504	493
	<u>33,852</u>	<u>31,658</u>

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2023 No	2022 No
Administration and support	<u>2</u>	<u>2</u>

2 (2022 - 2) of the above employees participated in the Defined Contribution Pension Scheme.

No employee received emoluments of more than £60,000 during the year

## King's Church Iver

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 8 Tangible fixed assets

	Furniture and equipment £	Computer equipment £	Total £
<b>Cost</b>			
At 1 April 2022	44,853	2,980	47,833
Additions	2,786	-	2,786
At 31 March 2023	47,639	2,980	50,619
<b>Depreciation</b>			
At 1 April 2022	33,034	2,069	35,103
Charge for the year	3,644	533	4,177
At 31 March 2023	36,678	2,602	39,280
<b>Net book value</b>			
At 31 March 2023	10,961	378	11,339
At 31 March 2022	11,819	911	12,730

#### 9 Debtors

	2023 £	2022 £
Trade debtors	-	27
Prepayments and accrued income	8,354	8,274
Other debtors	-	9,441
	8,354	17,742

#### 10 Cash and cash equivalents

	2023 £	2022 £
Cash on hand	3	3
Cash at bank	10,103	146,355
Short-term deposits	155,000	-
	165,106	146,358

## King's Church Iver

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 11 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	346	1,271
Other taxation and social security	1,054	-
Other creditors	1,152	-
Accruals and deferred income	6,864	7,680
	<u>9,416</u>	<u>8,951</u>

#### 12 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
<b>Unrestricted funds</b>				
General	167,879	86,632	(80,275)	174,236
<b>Restricted funds</b>	<u>-</u>	<u>6,085</u>	<u>(4,938)</u>	<u>1,147</u>
<b>Total funds</b>	<u>167,879</u>	<u>92,717</u>	<u>(85,213)</u>	<u>175,383</u>

#### 13 Analysis of net assets between funds

	Unrestricted General 2023 £	Total funds 2023 £
Tangible fixed assets	11,339	11,339
Current assets	173,460	173,460
Current liabilities	(9,416)	(9,416)
Total net assets	<u>175,383</u>	<u>175,383</u>
	Unrestricted General 2022 £	Total funds 2022 £
Tangible fixed assets	12,730	12,730
Current assets	164,100	164,100
Current liabilities	(8,951)	(8,951)
Total net assets	<u>167,879</u>	<u>167,879</u>

## King's Church Iver

### Statement of Financial Activities by fund for the Year Ended 31 March 2023

	Total Unrestricted Funds 2023 £	Total Unrestricted Funds 2022 £
<b>Income and Endowments from:</b>		
Donations and legacies	86,144	105,550
Investment income	488	5
Total income	<u>86,632</u>	<u>105,555</u>
<b>Expenditure on:</b>		
Charitable activities	<u>(80,275)</u>	<u>(78,564)</u>
Total expenditure	<u>(80,275)</u>	<u>(78,564)</u>
Net income	<u>6,357</u>	<u>26,991</u>
Net movement in funds	6,357	26,991
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>167,879</u>	<u>140,888</u>
Total funds carried forward	<u><u>174,236</u></u>	<u><u>167,879</u></u>

## King's Church Iver

### Statement of Financial Activities by fund for the Year Ended 31 March 2023

	Total Restricted Funds 2023 £	Total Restricted Funds 2022 £
<b>Income and Endowments from:</b>		
Donations and legacies	<u>6,085</u>	<u>5,914</u>
Total income	<u>6,085</u>	<u>5,914</u>
<b>Expenditure on:</b>		
Charitable activities	<u>(4,938)</u>	<u>(5,914)</u>
Total expenditure	<u>(4,938)</u>	<u>(5,914)</u>
Net income	<u>1,147</u>	<u>-</u>
<b>Reconciliation of funds</b>		
Total funds carried forward	<u>1,147</u>	<u>-</u>

## King's Church Iver

### Detailed Statement of Financial Activities for the Year Ended 31 March 2023

	Total 2023 £	Total 2022 £
<b>Income:</b>		
Donations, legacies and other income (analysed below)	92,229	111,464
Investment income (analysed below)	<u>488</u>	<u>5</u>
Total income	<u>92,717</u>	<u>111,469</u>
<b>Expenditure on:</b>		
Charitable activities (analysed below)	<u>(85,213)</u>	<u>(84,478)</u>
Total expenditure	<u>(85,213)</u>	<u>(84,478)</u>
Net income	<u>7,504</u>	<u>26,991</u>
Net movement in funds	7,504	26,991
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>167,879</u>	<u>140,888</u>
Total funds carried forward	<u><u>175,383</u></u>	<u><u>167,879</u></u>

## King's Church Iver

### Detailed Statement of Financial Activities for the Year Ended 31 March 2023

	Total 2023 £	Total 2022 £
<i><b>Donations and legacies</b></i>		
Donations	78,290	70,449
Donations (restricted funds)	5,951	5,550
Legacies and bequests	-	20,000
Gift Aid tax reclaimed	6,531	14,485
Gift Aid tax reclaimed (restricted fund)	134	364
Hall hire	836	430
Other income	487	186
	92,229	111,464
<i><b>Investment income</b></i>		
Interest on cash deposits	488	5
	488	5
<i><b>Charitable activities</b></i>		
Wages and salaries	(33,348)	(31,165)
Staff pensions	(504)	(493)
Light, heat, power and water rates	(1,477)	(1,241)
Insurance	(991)	(954)
Repairs, maintenance and equipment	(2,951)	(1,667)
Telephone and internet	(589)	(551)
Outreach	(4,660)	(3,145)
Meeting and activity costs	(6,290)	(5,483)
Printing, postage and stationery	(870)	(983)
Subscriptions and publications	(1,023)	(906)
Hire of hall	(3,458)	(2,618)
Tithes and donations	(9,903)	(12,904)
Restricted fund costs	(4,938)	(5,914)
Training expenses	(180)	-
Cleaning and sundry costs	(1,972)	(1,066)
Advertising and website	(1,723)	(2,283)
Computer costs	(1,275)	(2,123)
Entertaining and gifts	(825)	(2,982)
Payments to Trustees	(1,840)	(2,080)
Recruitment advertising	(250)	-
Professional fees	(529)	(158)
Depreciation of fixtures and fittings	(4,177)	(4,382)
Accountancy fees	(1,440)	(1,380)
	(85,213)	(84,478)

This page does not form part of the statutory financial statements.

**KING'S CHURCH IVER**

England & Wales - Charity number 1151701

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# Accounts

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Charity registration number: 1151701

# King's Church Iver

Annual Report and Financial Statements  
for the Year Ended 31 March 2022

## King's Church Iver

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## King's Church Iver

### Reference and Administrative Details

<b>Trustees</b>	Mr John Plaskett Mr Peter Darkins Mrs Sharon Plaskett Mr James Vigurs Mr Peter Walters Mr William Torrent
<b>Charity Registration Number</b>	1151701
<b>Principal Office</b>	West Square Iver Buckinghamshire SL0 9NW
<b>Independent Examiner</b>	AGHS Accounting and Taxation Services Limited Chartered Accountants 14 Progress Business Centre Whittle Parkway Slough Berkshire SL1 6DQ

## King's Church Iver

### Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2022.

#### **Objectives and activities**

##### *Objects and aims*

The charities objectives are the advancement of the Christian faith, to advance education and to carry out other charitable purposes in the UK and/or other parts of the world.

##### *Objectives, strategies and activities*

The main activities undertaken by the charity are the running of a Christian non-denominational church open to all, providing charitable donations to other organisations and providing outreach and support to the local community.

##### *Public benefit*

The trustees have considered the guidance produced by the Charity Commission on the provision of public benefit and they confirm that public benefit has been provided by:

- Providing regular public worship open to all
- Conducting pastoral work
- Teaching Christianity through sermons, courses and small groups
- Promoting the whole mission of the church through activities for senior citizens, parents and toddlers and various other groups
- Supporting other charities in the UK and overseas

#### **Structure, governance and management**

##### *Nature of governing document*

The charity is governed by its constitution adopted 12 July 2012 and subsequently amended 19 November 2013.

##### *Recruitment and appointment of trustees*

The King's Church Iver constitution states that an elder is automatically a trustee unless disqualified by statute. Existing elders recommend the appointment of any new elder/trustee from within the church membership. This recommendation is taken to an ordinary church meeting and voted on by the church members.

## King's Church Iver

### Trustees' Report

#### **Achievements and performance**

##### **Covid 19**

During the year in person services and activities slowly started up again. Initially with restrictions but as time went on these restrictions were lifted as allowed by law. Throughout the financial year we continued to provide services on Zoom and Facebook or both.

##### **The Church Building**

We want our church building to be used regularly and consequently it is open daily for church activities or for members of the public to drop in. We do not have a pastor but the building is manned by our two part time staff and other volunteers. During the week the building is used by the church for prayer meetings, bible study groups, mother and toddler groups, a weekly café, film showings and a fortnightly food bank. The church building is also used by other non Christian groups when the building is available.

##### **Pastoral Care**

Helping those in need is a demonstration of our faith and the church as a whole is committed to providing pastoral care to individuals and groups, bringing in specialists when needed.

##### **Mission and Outreach**

The church actively supports UK and international charities and individuals to further their work in showing God's love and spreading the Christian message.

#### **Financial review**

The church funds are predominately unrestricted and received from the church members and others. These donations are received directly to the church bank account or via collections at church services, church events and payments for the hire of the church hall.

Income for the year increased to £111,469 (2021: £89,447) aided by a legacy received of £20,000. Costs increased in the year to £84,478 (2021: £78,677) but despite the increased costs the church made a surplus in the year of £26,991 against the previous year's surplus of £10,770.

#### ***Policy on reserves***

At the end of the year the church had reserves of £167,879. The church aims to maintain minimum reserves of approximately three months fixed costs to ensure that expenses can be met in the event of a reduction in giving. The church has no current plans for the remainder of the reserves. On occasions the church invests surplus cash by placing it on fixed deposit.

#### ***Use of volunteers***

The church, apart from a part time administrator and a part time outreach co-ordinator/administrator, is completely managed and run by volunteers. We would like to thank all the volunteers who work so hard to make our church the lively, vibrant and loving community it is.

## King's Church Iver

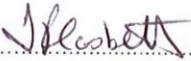
### Trustees' Report

#### Plans for future periods

#### *Aims and key objectives for future periods*

The church intends to continue its current activities in to the future and to find additional ways to show God's love and compassion in the local community and surrounding areas.

The annual report was approved by the trustees of the charity on ~~22/11/22~~ and signed on its behalf by:



Mr John Plaskett  
Trustee

## King's Church Iver

### Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities 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 of the charity for that period. 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;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 keeping proper 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 Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees 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.

Approved by the trustees of the charity on ~~22/11/22~~ and signed on its behalf by:



Mr John Plaskett  
Trustee

## King's Church Iver

### Independent Examiner's Report to the trustees of King's Church Iver

I report to the trustees on my examination of the accounts of King's Church Iver for the year ended 31 March 2022.

#### Responsibilities and basis of report

As the charity trustees of King's Church Iver you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the King's Church Iver's accounts 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.

#### Basis of independent examiner's report

My examination was carried out in accordance with the general Direction 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 trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

#### Independent examiner's statement

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 King's Church Iver as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting 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.

*R. V. Purson*

Mr Richard Parsons

AGHS Accounting and Taxation Services Limited  
Chartered Accountants  
14 Progress Business Centre  
Whittle Parkway  
Slough  
Berkshire  
SL1 6DQ

Date: *22 November 2022*

## King's Church Iver

### Statement of Financial Activities for the Year Ended 31 March 2022

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
<b>Income and Endowments from:</b>				
Donations and legacies		105,550	5,914	111,464
Investment income	3	<u>5</u>	<u>-</u>	<u>5</u>
Total income		<u>105,555</u>	<u>5,914</u>	<u>111,469</u>
<b>Expenditure on:</b>				
Charitable activities		<u>(78,564)</u>	<u>(5,914)</u>	<u>(84,478)</u>
Total expenditure		<u>(78,564)</u>	<u>(5,914)</u>	<u>(84,478)</u>
Net income		<u>26,991</u>	<u>-</u>	<u>26,991</u>
Net movement in funds		26,991	-	26,991
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>140,888</u>	<u>-</u>	<u>140,888</u>
Total funds carried forward	12	<u><u>167,879</u></u>	<u><u>-</u></u>	<u><u>167,879</u></u>

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
<b>Income and Endowments from:</b>				
Donations and legacies		86,140	2,622	88,762
Charitable activities		463	-	463
Investment income	3	<u>222</u>	<u>-</u>	<u>222</u>
Total income		<u>86,825</u>	<u>2,622</u>	<u>89,447</u>
<b>Expenditure on:</b>				
Charitable activities		<u>(76,055)</u>	<u>(2,622)</u>	<u>(78,677)</u>
Total expenditure		<u>(76,055)</u>	<u>(2,622)</u>	<u>(78,677)</u>
Net income		<u>10,770</u>	<u>-</u>	<u>10,770</u>
Net movement in funds		10,770	-	10,770
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>130,118</u>	<u>-</u>	<u>130,118</u>
Total funds carried forward	12	<u><u>140,888</u></u>	<u><u>-</u></u>	<u><u>140,888</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

King's Church Iver

(Registration number: 1151701)  
Balance Sheet as at 31 March 2022

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	8	12,730	12,861
<b>Current assets</b>			
Debtors	9	17,742	10,797
Cash at bank and in hand	10	<u>146,358</u>	<u>125,182</u>
		164,100	135,979
<b>Creditors: Amounts falling due within one year</b>	11	<u>(8,951)</u>	<u>(7,952)</u>
<b>Net current assets</b>		<u>155,149</u>	<u>128,027</u>
<b>Net assets</b>		<u>167,879</u>	<u>140,888</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>167,879</u>	<u>140,888</u>
<b>Total funds</b>	12	<u>167,879</u>	<u>140,888</u>

The financial statements on pages 7 to 14 were approved by the trustees, and authorised for issue on ~~22.11.22~~ and signed on their behalf by:

  
.....  
Mr John Plaskett  
Trustee

## King's Church Iver

### Notes to the Financial Statements for the Year Ended 31 March 2022

#### 1 Accounting policies

##### **Statement of compliance**

The financial statements 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 (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

##### **Basis of preparation**

King's Church Iver meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

##### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

##### **Income and endowments**

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.

##### **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 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 that category.

##### *Charitable activities*

Charitable expenditure comprises 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.

##### *Support costs*

Support costs are the central costs incurred by the Church.

##### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements.

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Tangible fixed assets**

Depreciation is provided on tangible fixed assets so as to write off the cost of each asset over its expected useful economic life as follows:

## King's Church Iver

### Notes to the Financial Statements for the Year Ended 31 March 2022

Asset class	Depreciation method and rate
Furniture & equipment	10%, 20% & 25% on cost
Computer equipment	25% on cost

#### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

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 (e.g. in the case of a collection towards a specific charitable aim).

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes. There are currently no designated funds.

#### 2 Income from donations and legacies

	Unrestricted		Total 2022 £	Total 2021 £
	General £	Restricted £		
Regular giving and capital donations	70,879	5,550	76,429	74,249
Other income	186	-	186	50
Legacies	20,000	-	20,000	-
Gift aid reclaimed	14,485	364	14,849	14,463
	105,550	5,914	111,464	88,762

#### 3 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income:		
Interest receivable on bank deposits	5	5
<b>Total for 2022</b>	5	5
<b>Total for 2021</b>	222	222

## King's Church Iver

### Notes to the Financial Statements for the Year Ended 31 March 2022

#### 4 Analysis of governance and support costs

##### Support costs allocated to charitable activities

	Governance costs £	Staff costs £	Other support costs £	Total 2022 £	Total 2021 £
Church Running Costs	1,380	31,658	954	33,992	37,584
				<b>Unrestricted funds Governance costs £</b>	<b>Total Governance costs £</b>
Independent examiner fees					
Examination of the financial statements				1,380	1,380
<b>Total for 2022</b>				1,380	1,380
<b>Total for 2021</b>				1,470	1,470

All support costs are considered to relate to the running of the church. Consequently no support costs are allocated to charitable donations.

#### 5 Net incoming/outgoing resources

Net incoming resources for the year include:

	2022 £	2021 £
Depreciation of fixed assets	4,382	4,904
Amounts payable to the Independent Examiner for the Independent examination of the accounts	1,380	1,470

## King's Church Iver

### Notes to the Financial Statements for the Year Ended 31 March 2022

#### 6 Trustees' remuneration and expenses

Mr James Vigurs received remuneration of £2,080 (2021: £2,180) during the year. Mr Vigurs' remuneration, which is in respect of preaching and worship leading, was approved by the members in line with the charity's constitution.

Trustees are reimbursed for the out-of-pocket expenses they incur on behalf of the Church on, for example, stationery, catering costs and equipment purchases. Expenses reimbursable to trustees during the year totalled £2,799 across four trustees (2021: £3,153 across three trustees). The balance of expenses payable to trustees at the year end totalled £Nil (2021: £Nil).

No trustees have received any other benefits from the charity during the year.

#### 7 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Wages and salaries	31,165	34,569
Pension costs	493	609
	31,658	35,178

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2022 No	2021 No
Administration and support	2	2

2 (2021 - 2) of the above employees participated in the Defined Contribution Pension Scheme.

No employee received emoluments of more than £60,000 during the year

#### 8 Tangible fixed assets

	Furniture and equipment £	Computer equipment £	Total £
<b>Cost</b>			
At 1 April 2021	40,603	2,980	43,583
Additions	4,250	-	4,250
	44,853	2,980	47,833
<b>Depreciation</b>			
At 1 April 2021	29,274	1,448	30,722
Charge for the year	3,760	621	4,381
	33,034	2,069	35,103

## King's Church Iver

### Notes to the Financial Statements for the Year Ended 31 March 2022

	Furniture and equipment £	Computer equipment £	Total £
Net book value			
At 31 March 2022	11,819	911	12,730
At 31 March 2021	11,329	1,532	12,861

#### 9 Debtors

	2022 £	2021 £
Trade debtors	27	-
Prepayments and accrued income	8,274	8,267
Other debtors	9,441	2,530
	17,742	10,797

#### 10 Cash and cash equivalents

	2022 £	2021 £
Cash on hand	3	13
Cash at bank	146,355	100,169
Short-term deposits	-	25,000
	146,358	125,182

#### 11 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	1,271	163
Other taxation and social security	-	1,277
Accruals	7,680	6,512
	8,951	7,952

## King's Church Iver

### Notes to the Financial Statements for the Year Ended 31 March 2022

#### 12 Funds

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
<b>Unrestricted funds</b>				
General	140,888	105,555	(78,564)	167,879
<b>Restricted funds</b>	<u>-</u>	<u>5,914</u>	<u>(5,914)</u>	<u>-</u>
<b>Total funds</b>	<u>140,888</u>	<u>111,469</u>	<u>(84,478)</u>	<u>167,879</u>

#### 13 Analysis of net assets between funds

	Unrestricted General 2022 £	Total funds 2022 £
Tangible fixed assets	12,730	12,730
Current assets	164,100	164,100
Current liabilities	<u>(8,951)</u>	<u>(8,951)</u>
<b>Total net assets</b>	<u>167,879</u>	<u>167,879</u>
	Unrestricted General 2021 £	Total funds 2021 £
Tangible fixed assets	12,861	12,861
Current assets	135,979	135,979
Current liabilities	<u>(7,952)</u>	<u>(7,952)</u>
<b>Total net assets</b>	<u>140,888</u>	<u>140,888</u>

## King's Church Iver

### Statement of Financial Activities by fund for the Year Ended 31 March 2022

	Total Unrestricted Funds 2022 £	Total Unrestricted Funds 2021 £
<b>Income and Endowments from:</b>		
Donations and legacies	105,550	86,140
Coronavirus job retention scheme grants	-	463
Investment income	5	222
Total income	<u>105,555</u>	<u>86,825</u>
<b>Expenditure on:</b>		
Charitable activities	<u>(78,564)</u>	<u>(76,055)</u>
Total expenditure	<u>(78,564)</u>	<u>(76,055)</u>
Net income	<u>26,991</u>	<u>10,770</u>
Net movement in funds	26,991	10,770
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>140,888</u>	<u>130,118</u>
Total funds carried forward	<u><u>167,879</u></u>	<u><u>140,888</u></u>

## King's Church Iver

### Statement of Financial Activities by fund for the Year Ended 31 March 2022

	Total Restricted Funds 2022 £	Total Restricted Funds 2021 £
<b>Income and Endowments from:</b>		
Donations and legacies	5,914	2,622
Total income	<u>5,914</u>	<u>2,622</u>
<b>Expenditure on:</b>		
Charitable activities	(5,914)	(2,622)
Total expenditure	<u>(5,914)</u>	<u>(2,622)</u>
Net income/(expenditure)	<u>-</u>	<u>-</u>
<b>Reconciliation of funds</b>		
Total funds carried forward	<u>-</u>	<u>-</u>

## King's Church Iver

### Detailed Statement of Financial Activities for the Year Ended 31 March 2022

	Total 2022 £	Total 2021 £
<b>Income and Endowments from:</b>		
Donations and legacies (analysed below)	111,464	88,762
Coronavirus job retention scheme grants	-	463
Investment income (analysed below)	5	222
Total income	<u>111,469</u>	<u>89,447</u>
<b>Expenditure on:</b>		
Charitable activities (analysed below)	<u>(84,478)</u>	<u>(78,677)</u>
Total expenditure	<u>(84,478)</u>	<u>(78,677)</u>
Net income	<u>26,991</u>	<u>10,770</u>
Net movement in funds	26,991	10,770
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>140,888</u>	<u>130,118</u>
Total funds carried forward	<u><u>167,879</u></u>	<u><u>140,888</u></u>

## King's Church Iver

### Detailed Statement of Financial Activities for the Year Ended 31 March 2022

	Total 2022 £	Total 2021 £
<i><b>Donations and legacies</b></i>		
Donations	70,879	71,627
Donations (restricted funds)	5,550	2,622
Legacies and bequests	20,000	-
Gift Aid tax reclaimed	14,485	14,463
Gift Aid tax reclaimed (restricted fund)	364	-
Other income	186	50
	111,464	88,762
<i><b>Investment income</b></i>		
Interest on cash deposits	5	222
	5	222
<i><b>Charitable activities</b></i>		
Wages and salaries	(31,165)	(34,569)
Staff pensions	(493)	(609)
Light, heat, power and water rates	(1,241)	(623)
Insurance	(954)	(936)
Repairs, maintenance and equipment	(1,667)	(909)
Telephone and internet	(551)	(829)
Outreach	(3,145)	(6,949)
Meeting and activity costs	(5,483)	(3,607)
Printing, postage and stationery	(983)	(1,307)
Subscriptions and publications	(906)	(1,048)
Hire of hall	(2,618)	(290)
Tithes and donations	(12,904)	(10,336)
Restricted fund costs	(5,914)	(2,622)
Training expenses	-	(23)
Cleaning and sundry costs	(1,066)	(324)
Travel and subsistence	-	(49)
Advertising and website	(2,283)	(1,590)
Computer costs	(2,123)	(3,024)
Entertaining and gifts	(2,982)	(350)
Payments to Trustees	(2,080)	(2,180)
Professional fees	(158)	(35)
Bank charges	-	(57)
Profit/(loss) on disposal of tangible fixed assets	-	(37)
Depreciation of fixtures and fittings	(4,382)	(4,904)
Accountancy fees	(1,380)	(1,470)
	(84,478)	(78,677)

This page does not form part of the statutory financial statements.

**KING'S CHURCH IVER**

England & Wales - Charity number 1151701

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# Accounts

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Charity registration number: 1151701

# King's Church Iver

Annual Report and Financial Statements

for the Year Ended 31 March 2021

## King's Church Iver

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## King's Church Iver

### Reference and Administrative Details

<b>Trustees</b>	Mr John Plaskett Mr Peter Darkins Mrs Sharon Plaskett Mr James Vigurs Mr Peter Walters Mr William Torrent
<b>Charity Registration Number</b>	1151701
<b>Principal Office</b>	West Square Iver Buckinghamshire SL0 9NW
<b>Independent Examiner</b>	AGHS Accounting and Taxation Services Limited Chartered Accountants 14 Progress Business Centre Whittle Parkway Slough Berkshire SL1 6DQ

## King's Church Iver

### Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2021.

#### **Objectives and activities**

##### ***Objects and aims***

The charities objectives are the advancement of the Christian faith, to advance education and to carry out other charitable purposes in the UK and/or other parts of the world.

##### ***Objectives, strategies and activities***

The main activities undertaken by the charity are the running of a Christian non-denominational church open to all, providing charitable donations to other organisations and providing outreach and support to the local community.

##### ***Public benefit***

The trustees have considered the guidance produced by the Charity Commission on the provision of public benefit and they confirm that public benefit has been provided by:

- Providing regular public worship open to all
- Conducting pastoral work
- Teaching Christianity through sermons, courses and small groups
- Promoting the whole mission of the church through activities for senior citizens, parents and toddlers and various other groups
- Supporting other charities in the UK and overseas

#### **Structure, governance and management**

##### ***Nature of governing document***

The charity is governed by its constitution adopted 12 July 2012 and subsequently amended 19 November 2013.

##### ***Recruitment and appointment of trustees***

The King's Church Iver constitution states that an elder is automatically a trustee unless disqualified by statute. Existing elders recommend the appointment of any new elder/trustee from within the church membership. This recommendation is taken to an ordinary church meeting and voted on by the church members.

#### **Achievements and performance**

##### **Covid 19**

With the outbreak of Covid 19 at the end of this financial year church has remained very different for everyone. Although we have only been able to meet rarely in person our services and activities have largely continued on Zoom and Facebook. Additional activities were also introduced to enable people to keep in contact with each other, the church and to provide forums for support and to show God's love.

##### **The Church Building**

Although our aim is to see the church building regularly it has been closed for most of the year due to Covid 19 restrictions and our desire to keep our staff safe. Staff continued to work from home.

## King's Church Iver

### Trustees' Report

#### Pastoral Care

Helping those in need is a demonstration of our faith and the church as a whole is committed to providing pastoral care to individuals and groups, bringing in specialists when needed. In November 2021 the church began a bi weekly food program, delivering food and to families in need.

#### Mission and Outreach

The church actively supports UK and international charities and individuals to further their work in showing God's love and spreading the Christian message.

#### Financial review

The church funds are predominately unrestricted and received from the church members and others. These donations are received directly to the church bank account or via collections at church services, church events and payments for the hire of the church hall.

Income for the year at £89,447 (2020: £81,095) was higher than 2020. Costs also increased in the year but despite the increased costs the church still made a surplus in the year of £10,770 against the previous year's surplus of £5,334.

#### *Policy on reserves*

At the end of the year the church had reserves of £140,888. The church aims to maintain minimum reserves of approximately three months fixed costs to ensure that expenses can be met in the event of a reduction in giving. The church has no current plans for the remainder of the reserves. On occasions the church invests surplus cash by placing it on fixed deposit.

#### *Use of volunteers*

The church, apart from a part time administrator and a part time outreach co-ordinator and administrator, is completely managed and run by volunteers. We would like to thank all the volunteers who work so hard to make our church the lively, vibrant and loving community it is.

#### Plans for future periods

##### *Aims and key objectives for future periods*

The church intends to continue its current activities in to the future and to find additional ways to show God's love and compassion in the local community and surrounding areas.

The annual report was approved by the trustees of the charity on 24/11/21 and signed on its behalf by:



.....  
Mr John Plaskett  
Trustee

## King's Church Iver

### Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities 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 of the charity for that period. 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;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 keeping proper 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 Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees 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.

Approved by the trustees of the charity on 24/11/21 and signed on its behalf by:



.....  
Mr John Plaskett  
Trustee

## King's Church Iver

### Independent Examiner's Report to the trustees of King's Church Iver

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2021 which are set out on pages 6 to 13.

#### Respective responsibilities of trustees and examiner

As the charity's trustees of King's Church Iver you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the King's Church Iver's accounts 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.

#### Basis of independent examiner's report

My examination was carried out in accordance with the general Direction 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 trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

#### Independent examiner's statement

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 King's Church Iver as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting 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.

*R. V. Parsons*

.....  
Mr Richard Parsons

AGHS Accounting and Taxation Services Limited  
Chartered Accountants  
14 Progress Business Centre  
Whittle Parkway  
Slough  
Berkshire  
SL1 6DQ

Date: *24 November 2021*  
.....

## King's Church Iver

### Statement of Financial Activities for the Year Ended 31 March 2021

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
<b>Income and Endowments from:</b>				
Donations and legacies		86,140	2,622	88,762
Coronavirus job retention scheme grants		463	-	463
Investment income	3	<u>222</u>	<u>-</u>	<u>222</u>
Total income		<u>86,825</u>	<u>2,622</u>	<u>89,447</u>
<b>Expenditure on:</b>				
Charitable activities		<u>(76,055)</u>	<u>(2,622)</u>	<u>(78,677)</u>
Total expenditure		<u>(76,055)</u>	<u>(2,622)</u>	<u>(78,677)</u>
Net income		<u>10,770</u>	<u>-</u>	<u>10,770</u>
Net movement in funds		10,770	-	10,770
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>130,118</u>	<u>-</u>	<u>130,118</u>
Total funds carried forward	12	<u><u>140,888</u></u>	<u><u>-</u></u>	<u><u>140,888</u></u>

	Note	Unrestricted funds £	Restricted funds £	Total 2020 £
<b>Income and Endowments from:</b>				
Donations and legacies		77,940	2,439	80,379
Investment income	3	<u>716</u>	<u>-</u>	<u>716</u>
Total income		<u>78,656</u>	<u>2,439</u>	<u>81,095</u>
<b>Expenditure on:</b>				
Charitable activities		<u>(73,322)</u>	<u>(2,439)</u>	<u>(75,761)</u>
Total expenditure		<u>(73,322)</u>	<u>(2,439)</u>	<u>(75,761)</u>
Net income		<u>5,334</u>	<u>-</u>	<u>5,334</u>
Net movement in funds		5,334	-	5,334
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>124,784</u>	<u>-</u>	<u>124,784</u>
Total funds carried forward	12	<u><u>130,118</u></u>	<u><u>-</u></u>	<u><u>130,118</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

## King's Church Iver

(Registration number: 1151701)  
Balance Sheet as at 31 March 2021

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	8	12,861	15,491
<b>Current assets</b>			
Debtors	9	10,797	8,534
Cash at bank and in hand	10	<u>125,182</u>	<u>115,019</u>
		135,979	123,553
<b>Creditors: Amounts falling due within one year</b>	11	<u>(7,952)</u>	<u>(8,926)</u>
<b>Net current assets</b>		<u>128,027</u>	<u>114,627</u>
<b>Net assets</b>		<u>140,888</u>	<u>130,118</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>140,888</u>	<u>130,118</u>
<b>Total funds</b>	12	<u>140,888</u>	<u>130,118</u>

The financial statements on pages 6 to 13 were approved by the trustees, and authorised for issue on 24.11.21 and signed on their behalf by:



Mr John Plaskett  
Trustee

## King's Church Iver

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### 1 Accounting policies

##### Statement of compliance

The financial statements 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 (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

##### Basis of preparation

King's Church Iver meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

##### Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

##### Income and endowments

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.

##### 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 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 that category.

##### *Charitable activities*

Charitable expenditure comprises 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.

##### *Support costs*

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

##### Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

##### Taxation

The charity is exempt from tax on its charitable activities.

## King's Church Iver

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### Tangible fixed assets

Depreciation is provided on tangible fixed assets so as to write off the cost of each asset over its expected useful economic life as follows:

Asset class	Depreciation method and rate
Plant and machinery	25% on cost
Fixtures and fittings	10% or 25% on cost
Computer equipment	25% on cost

#### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

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 (e.g. in the case of a collection towards a specific charitable aim).

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes. There are currently no designated funds.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

#### 2 Income from donations and legacies

	Unrestricted		Total 2021 £	Total 2020 £
	General £	Restricted £		
Regular giving and capital donations	71,627	2,622	74,249	67,763
Other income	50	-	50	335
Gift aid reclaimed	14,463	-	14,463	12,281
	<u>86,140</u>	<u>2,622</u>	<u>88,762</u>	<u>80,379</u>

#### 3 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income; Interest receivable on bank deposits	<u>222</u>	<u>222</u>
<b>Total for 2021</b>	<u>222</u>	<u>222</u>
<b>Total for 2020</b>	<u>716</u>	<u>716</u>

## King's Church Iver

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### 4 Analysis of governance and support costs

##### Support costs allocated to charitable activities

	Governance costs £	Staff costs £	Other support costs £	Total 2021 £	Total 2020 £
Church Running Costs	1,470	35,178	936	37,584	29,533

All support costs are considered to relate to the running of the church. Consequently no support costs are allocated to charitable donations. Governance costs are made up as follows:

	Unrestricted funds General £	Total funds £
Independent examiner fees		
Examination of the financial statements	1,470	1,470
<b>Total for 2021</b>	<b>1,470</b>	<b>1,470</b>
<b>Total for 2020</b>	<b>1,440</b>	<b>1,440</b>

#### 5 Net incoming/outgoing resources

Net incoming resources for the year include:

	2021 £	2020 £
Depreciation of fixed assets	4,904	5,062
Amounts payable to the Independent Examiner for the Independent examination of the accounts	1,470	1,440

## King's Church Iver

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### 6 Trustees' remuneration and expenses

Mr James Vigurs received remuneration of £2,180 (2020: £2,815) during the year. Mr Vigurs' remuneration, which is in respect of preaching and worship leading, was approved by the members in line with the charity's constitution.

Trustees are reimbursed for the out-of-pocket expenses they incur on behalf of the Church on, for example, stationery, catering costs and equipment purchases. Expenses reimbursable to trustees during the year totalled £3,153 across three trustees (2020: £2,965 across three trustees). The balance of expenses payable to trustees at the year end totalled £Nil (2020: £Nil).

No trustees have received any other benefits from the charity during the year.

#### 7 Staff costs

The aggregate payroll costs were as follows:

	2021 £	2020 £
Wages and salaries	34,569	26,690
Pension costs	609	494
	<u>35,178</u>	<u>27,184</u>

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2021 No	2020 No
Administration and support	<u>2</u>	<u>2</u>

2 (2020 - 2) of the above employees participated in the Defined Contribution Pension Scheme.

No employee received emoluments of more than £60,000 during the year

#### 8 Tangible fixed assets

	Furniture and equipment £	Computer equipment £	Total £
<b>Cost</b>			
At 1 April 2020	38,989	3,317	42,306
Additions	2,095	215	2,310
Disposals	<u>(481)</u>	<u>(552)</u>	<u>(1,033)</u>
At 31 March 2021	<u>40,603</u>	<u>2,980</u>	<u>43,583</u>

## King's Church Iver

### Notes to the Financial Statements for the Year Ended 31 March 2021

	Furniture and equipment £	Computer equipment £	Total £
<b>Depreciation</b>			
At 1 April 2020	25,551	1,264	26,815
Charge for the year	4,168	736	4,904
Eliminated on disposals	(445)	(552)	(997)
At 31 March 2021	29,274	1,448	30,722
<b>Net book value</b>			
At 31 March 2021	11,329	1,532	12,861
At 31 March 2020	13,438	2,053	15,491

#### 9 Debtors

	2021 £		2020 £
Prepayments and accrued income	1,219		1,144
Other debtors	9,578		7,390
	10,797		8,534

#### 10 Cash and cash equivalents

	2021 £		2020 £
Cash on hand	13		13
Cash at bank	100,169		10,006
Short-term deposits	25,000		105,000
	125,182		115,019

#### 11 Creditors: amounts falling due within one year

	2021 £		2020 £
Trade creditors	163		292
Other taxation and social security	1,277		745
Accruals	6,512		7,889
	7,952		8,926

## King's Church Iver

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### 12 Funds

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
<b>Unrestricted funds</b>				
General	130,118	86,825	(76,055)	140,888
<b>Restricted funds</b>	-	2,622	(2,622)	-
<b>Total funds</b>	130,118	89,447	(78,677)	140,888

#### 13 Analysis of net assets between funds

	Unrestricted General 2021 £	Total funds 2021 £
Tangible fixed assets	12,861	12,861
Current assets	135,979	135,979
Current liabilities	(7,952)	(7,952)
Total net assets	140,888	140,888
	Unrestricted General 2020 £	Total funds 2020 £
Tangible fixed assets	15,491	15,491
Current assets	123,553	123,553
Current liabilities	(8,926)	(8,926)
Total net assets	130,118	130,118

#### 14 Related party transactions

During the year the Charity purchased property maintenance services from a company controlled by the children of a trustee totaling £Nil (2020: £425). No balance was due to or from the company at the year end (2020: £Nil).

## King's Church Iver

### Statement of Financial Activities by fund for the Year Ended 31 March 2021

	<b>Total Unrestricted Funds 2021 £</b>	<b>Total Unrestricted Funds 2020 £</b>
<b>Income and Endowments from:</b>		
Donations and legacies	86,140	77,940
Coronavirus job retention scheme grants	463	-
Investment income	<u>222</u>	<u>716</u>
Total income	<u>86,825</u>	<u>78,656</u>
<b>Expenditure on:</b>		
Charitable activities	<u>(76,055)</u>	<u>(73,322)</u>
Total expenditure	<u>(76,055)</u>	<u>(73,322)</u>
Net income	<u>10,770</u>	<u>5,334</u>
Net movement in funds	10,770	5,334
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>130,118</u>	<u>124,784</u>
Total funds carried forward	<u>140,888</u>	<u>130,118</u>

## King's Church Iver

### Statement of Financial Activities by fund for the Year Ended 31 March 2021

	Total Restricted Funds 2021 £	Total Restricted Funds 2020 £
<b>Income and Endowments from:</b>		
Donations and legacies	<u>2,622</u>	<u>2,439</u>
Total income	<u>2,622</u>	<u>2,439</u>
<b>Expenditure on:</b>		
Charitable activities	<u>(2,622)</u>	<u>(2,439)</u>
Total expenditure	<u>(2,622)</u>	<u>(2,439)</u>
Net income/(expenditure)	<u>-</u>	<u>-</u>
<b>Reconciliation of funds</b>		
Total funds carried forward	<u>-</u>	<u>-</u>

## King's Church Iver

### Detailed Statement of Financial Activities for the Year Ended 31 March 2021

	Total 2021 £	Total 2020 £
<b>Income and Endowments from:</b>		
Donations and legacies (analysed below)	88,762	80,379
Coronavirus job retention scheme grants	463	-
Investment income (analysed below)	222	716
Total income	<u>89,447</u>	<u>81,095</u>
<b>Expenditure on:</b>		
Charitable activities (analysed below)	<u>(78,677)</u>	<u>(75,761)</u>
Total expenditure	<u>(78,677)</u>	<u>(75,761)</u>
Net income	<u>10,770</u>	<u>5,334</u>
Net movement in funds	10,770	5,334
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>130,118</u>	<u>124,784</u>
Total funds carried forward	<u>140,888</u>	<u>130,118</u>

## King's Church Iver

### Detailed Statement of Financial Activities for the Year Ended 31 March 2021

	Total 2021 £	Total 2020 £
<b><i>Donations and legacies</i></b>		
Donations	71,627	65,324
Donations (restricted funds)	2,622	2,439
Gift Aid tax reclaimed	14,463	12,281
Hall hire	-	335
Other income	50	-
	<b>88,762</b>	<b>80,379</b>
<b><i>Investment income</i></b>		
Interest on cash deposits	222	716
	<b>222</b>	<b>716</b>
<b><i>Charitable activities</i></b>		
Wages and salaries	(34,569)	(26,690)
Staff pensions	(609)	(494)
Light, heat, power and water rates	(623)	(1,403)
Insurance	(936)	(896)
Repairs, maintenance and equipment	(909)	(1,855)
Telephone and internet	(829)	(969)
Outreach	(6,949)	(2,080)
Meeting and activity costs	(3,607)	(4,947)
Printing, postage and stationery	(1,307)	(4,646)
Subscriptions and publications	(1,048)	(905)
Hire of hall	(290)	(3,032)
Tithes and donations	(10,336)	(8,641)
Restricted fund costs	(2,622)	(2,439)
Training expenses	(23)	-
Cleaning and sundry costs	(324)	(1,176)
Travel and subsistence	(49)	(135)
Advertising and website	(1,590)	(2,735)
Computer costs	(3,024)	(2,886)
Entertaining and gifts	(350)	(295)
Payments to Trustees	(2,180)	(2,815)
Professional fees	(35)	(207)
Bank charges	(57)	(13)
Profit/(loss) on disposal of tangible fixed assets	(37)	-
Depreciation of fixtures and fittings	(4,904)	(5,062)
Accountancy fees	(1,470)	(1,440)
	<b>(78,677)</b>	<b>(75,761)</b>

This page does not form part of the statutory financial statements.