

COMMUNITY CHURCH KILLINGWORTH

England & Wales · Charity number 1156220

Details

Status Registered

Legal form CIO

Registered 2014-03-17

Register [View on the Charity Commission register](#)

Contact

Address 5 Orchard Close
Killingworth
Newcastle Upon Tyne
NE12 6YZ

Phone 01912686611

Email info@CommunityChurchKillingworth.com

Website www.communitychurchkillingworth.com

Activities

Objects: 4. THE OBJECTS OF THE CIO ARE, FOR THE PUBLIC BENEFIT:-4.1. TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS IN SUCH WAYS AND IN SUCH PARTS OF KILLINGWORTH, NEWCASTLE, THE UNITED KINGDOM OR THE WORLD AS THE CHARITY TRUSTEES MAY FROM TIME TO TIME THINK FIT AND OTHER SUCH PURPOSES WHICH ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAW OF ENGLAND AND WALES AND ARE CONNECTED WITH THE CHARITABLE WORK OF THE CHURCH FELLOWSHIP;4.2. TO RELIEVE SICKNESS AND FINANCIAL HARDSHIP AND POVERTY AND TO PROMOTE AND PRESERVE GOOD HEALTH BY THE PROVISION OF FUNDS, GOODS OR SERVICES OF ANY KIND, INCLUDING THROUGH THE PROVISION OF COUNSELLING AND SUPPORT IN SUCH PARTS OF THE KILLINGWORTH, NEWCASTLE, THE UNITED KINGDOM OR THE WORLD AS THE CHARITY TRUSTEES MAY FROM TIME TO TIME MAY THINK FIT; AND4.3. THE FURTHERANCE OF RELIGIOUS OR SECULAR PUBLIC EDUCATION INCLUDING BUT WITHOUT LIMITATION THE PROVISION OF LIFE SKILLS TO THOSE IN NEED IN KILLINGWORTH, NEWCASTLE AND SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE CHARITY TRUSTEES MAY FROM TIME TO TIME THINK FIT.

Activities: We are a Christian church based in Killingworth, Newcastle Upon Tyne and hold services each Sunday morning in a local school and midweek house groups. Local schools are supported through assemblies and classroom activities. Although we no longer have a Christians Against Poverty centre we continue to support those of our former clients who still require help.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** Education/training, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** Children/young People, Elderly/old People, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Mexico
- Romania
- Newcastle Upon Tyne City
- North Tyneside

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£50,104	£54,531	-	-
2024-03-31	£47,498	£32,530	-	-
2023-03-31	£51,718	£136,380	-	-
2022-03-31	£53,947	£157,373	-	-
2021-03-31	£54,160	£31,704	-	-

Trustees

Name	Role	Appointed
DAVID TIMOTHY FORREST	Chair	2014-02-03
ALASTAIR JOHN HETHERINGTON		2014-02-03
DAVID MICHAEL GLOVER		2014-02-03
PETER JAMES BENTLEY		2014-02-03

COMMUNITY CHURCH KILLINGWORTH

England & Wales - Charity number 1156220

Accounts

COMMUNITY CHURCH KILLINGWORTH CIO

REPORT AND FINANCIAL STATEMENTS
For the year ended 31 March 2025

Charity Number 1156220

COMMUNITY CHURCH KILLINGWORTH CIO
ANNUAL REPORT AND FINANCIAL STATEMENTS
For the year ended 31 March 2025

Contents	Page
Trustees annual report	1 to 5
Independent examiners report	6
Statement of Financial Activities	7
Balance sheet	8
Notes to the financial statements	9 to 15

COMMUNITY CHURCH KILLINGWORTH CIO
TRUSTEES ANNUAL REPORT
For the year ended 31 March 2025

The trustees are pleased to present their annual trustees' report together with the financial statements of the charity for the year ended 31 March 2025.

The financial statements comply with the Charities Act 2022, the Memorandum and Articles of Association, and 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 October 2019)

1. Objectives and Activities

Aims of the Charity

- The advancement of the Christian faith.
- The relief of sickness, financial poverty and hardship.
- The promotion of good health through the provision of funds, goods and services, and counselling both in the UK and overseas.
- The furtherance of religious or secular public education through the provision of life skills both here and overseas.

Objectives, strategies and activities for the year

Sunday morning meetings took place weekly in their usual rented venue throughout 2024/25 and a range of midweek groups continued to meet in various members' homes. The monthly church prayer meeting continued to meet in the usual local community building.

At least one of the midweek groups still prefers to meet online using Zoom and they have continued to do this for the majority of their meetings although do also meet in person at least once a month.

Within the main Sunday meeting there continue to be an age based stream focused on children and youth. All aspects of church Sunday meetings are open to all, members and visitors alike and all are made welcome. It has been a pleasure to welcome more visitors in the last year than we have seen in preceding years and grow relationships with those who have begun to attend regularly.

Throughout the year the church has continued to provide poverty relief, meeting needs in the local community where members have become aware of them regardless of whether those who benefit are church members or not.

We have provided ongoing financial support to a family in Romania who are helping to meet the needs particularly of children and the elderly in the village of Poiana.

Financial support has also continued to a family in Mexico whose ministry includes the building of homes for the poor and homeless.

We were also able to respond to a specific appeal relating to a church plant project in one of the western provinces in Nepal, helping them complete a much needed building to act as a base for their activities and outreach work.

The provision of food, clothing and toiletries to local charities working with the homeless and needy of our city has continued. Alongside this, the church continues to provide monthly financial support to Destiny Streetworx (a local ministry reaching out to homeless and needy people in Newcastle city centre) and The People's Kitchen (a local ministry who provide a welcoming warm space and hot meals to all in need, again in Newcastle city centre).

2. Public Benefit Statement

The Objects of the Church are for the public benefit:

- 1) to advance the Christian faith;
- 2) to relieve those in need by reason of youth, age, ill-health, disability, financial or other disadvantage in our community, nation and the world in such ways as the Trustees from time to time may think fit;
- 3) to advance education in our community, nation and the world in such ways as the Trustees from time to time may think fit.

3. Policy on Grant Making

No grants are made.

4. Policy on Social Investment

No social investments are made.

5. Contribution by Volunteers

As the church has no employees all activities and elements of church life, both internal and outreach focused, are carried out by volunteers.

6. Achievements and Performance

Covered under objectives and activities above

7. Fundraising

The church remains entirely funded by the generous regular giving of its members.

8. Investments

No investments made.

9. Financial review

Review of the year

The results for the year and the charity's financial position at the end of the year are shown in the attached financial statements.

During the year the Charity had income of £50,104 (2024: £47,498) of which £nil was restricted (2024: £nil) and expenditure of £54,531 (2024: £32,530) of which £nil was restricted (2024: £nil). There was an operating deficit of £4,427 (2024: surplus of £14,968) of which £nil was restricted (2024: £nil).

At 31 March 2025 the Charity had net assets of £146,921 (2024: £151,348) of which £nil was restricted (2024: £nil).

COMMUNITY CHURCH KILLINGWORTH CIO
TRUSTEES ANNUAL REPORT
For the year ended 31 March 2025

Reserves policy/Going concern

The Trustees consider the level of reserves, £146,921 (2024: £151,348), prudent for the Charity at this time taking into account potential liabilities in the event that the charity ceased. Our Reserves Policy is reviewed annually.

10. Risk Management

The principal risk to the charity is that the church members giving would cease or decrease significantly. This is mitigated by the fact that a monthly internal finance report is circulated to the trustees – in the past 12 months this has shown a healthy month on month surplus so there is no concern in this respect at present.

11. Plans for future periods

The church is planning to continue the activities undertaken during 2023/24 in the coming year.

12. Reference and administrative details of the charity, its trustees and advisors

Registered charity name	Community Church Killingworth CIO
Charity number	1156220
Registered office	5 Orchard Close, Killingworth, Newcastle upon Tyne NE12 6YZ
Trustees and Members of the Board	David Forrest (chair) – appointed 03.02.2014 David Glover – appointed 03.02.2014 Peter Bentley – appointed 03.02.2014 Alastair Hetherington (treasurer / secretary) appointed 03.02.2014
Independent Examiner	Doug Maltman FMAAT Connected Voice Business Services One Strawberry Lane Newcastle upon Tyne. NE1 4BX.
Bankers	Barclays Bank
Solicitors	Mincoffs Solicitors LLP 5 Osborne Terrace Newcastle upon Tyne NE2 1SQ

13. Fund held as custodian trustees on behalf of others

No such funds are held

14. Exemptions from disclosures

There are no such exceptions

15. Structure, governance and management

Governing Document

The organisation is a Charitable Incorporated Organisation - Foundation registered on 14 March 2014 as a body corporate under part 11 of the Charities Act 2011.

Recruitment and Appointment of the Board

The trustees will continue to seek new members of the board at such times, as they are deemed necessary. Appointment is agreed by existing board members. Trustees are selected on the basis of specialist skills and commitment to the objectives and aims of the organisation.

Board Induction and Training

New Board Members are introduced to the work of the organisation and informed of their legal roles and responsibilities at an induction meeting. The induction and training programme for new Board Members includes:

- A briefing by the Chair or Chief Executive
- An explanation of roles and responsibilities as a Board Member
- Copies of the main charity documents including the Memorandum and Articles of Association and the Financial Statements
- Copy of the business plan and most recent evaluation report
- Copies of recent board papers including budgets and management accounts
- A copy of the Charity Commission publication "How to be an Effective Trustee"
- A copy of the governance structure.

The current insurance policy provides trustee indemnity cover.

16. Related parties

No related parties

17. Statement of Trustee Responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity SORP 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 incoming resources and application of resources, including the receipts and payments of the charity for that year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and 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.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 01/09/2025 and signed on their behalf by:

David T Forrest
Chair

COMMUNITY CHURCH KILLINGWORTH CIO

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

For the year ended 31 March 2025

I report on the financial statements of Community Church Killingworth CIO for the year ended 31 March 2025, which are set out on pages 7 to 15.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2022 ("the Charities Act") and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

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

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the 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

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a "true and fair" view which is not a matter considered as part of an independent examination.

I have 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.

Doug Maltman FMAAT

Fellow Member of the Association of Accountancy Technicians

Connected Voice Business Services

One Strawberry Lane

Newcastle upon Tyne

NE1 4BX

Date: 01/09/2025

COMMUNITY CHURCH KILLINGWORTH CIO

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 March 2025

	Notes	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024 (Revised)
		£	£	£	£
Income from:					
Donations and legacies	6	47,941	-	47,941	45,293
Other trading activities	7	20	-	20	624
Investments	8	2,143	-	2,143	1,581
Total income		50,104	-	50,104	47,498
Expenditure on:					
Charitable activities					
Operation of the charity	9	54,531	-	54,531	32,530
Total expenditure		54,531	-	54,531	32,530
Net income/(expenditure) and net movement of funds		(4,427)	-	(4,427)	14,968
Reconciliation of funds					
Total funds brought forward		151,348	-	151,348	136,380
Total funds carried forward		146,921	-	146,921	151,348

The Statement of Financial Activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities

The notes on pages 9 to 15 form an integral part of these accounts.

BALANCE SHEET

As at 31 March 2025

	Notes	£	Total 2025 £	£	Total 2024 £
<u>Fixed assets</u>					
Tangible assets	13		196		391
<i>Total fixed assets</i>			196		391
<u>Current assets</u>					
Cash at bank and in hand	14	147,386		151,587	
<i>Total current assets</i>		147,386		151,587	
Creditors: amounts falling due within one year	15	(661)		(630)	
<i>Net current assets</i>			146,725		150,957
<i>Total net assets or liabilities</i>			146,921		151,348
<u>Funds of the charity</u>					
Unrestricted income funds			146,921		151,348
Restricted income funds			-		-
<i>Total funds</i>			146,921		151,348

The notes on pages 9 to 15 form an integral part of these accounts.

These financial statements were approved by the Board on: 01/09/2025

and are signed on its behalf by: D T Forrest
Chair

COMMUNITY CHURCH KILLINGWORTH CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

1 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

2 Basis of accounting

2.1 Basis of preparation

These accounts 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.

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective October 2019) – Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2022.

Community Church Killingworth CIO meets the definition of a public benefit entity under FRS 102.

2.2 Preparation of the accounts on a going concern basis

The charity reported total unrestricted funds at the year end of £146,921 and has already secured a significant amount of funding for the current year. The trustees are of the view that the immediate future of the charity for the next 12 months is secure and that on this basis the charity is a going concern.

3 Income

3.1 Recognition of income

Income is recognised when the charity has entitlement to the resources, any performance conditions attached to the item(s) of income have been met, it is more likely than not that the resources will be received and the monetary value can be measured with sufficient reliability

3.2 Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by FRS102 SORP or FRS102.

3.3 Grants and donations

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria of income recognition are met.

3.4 Volunteer help

The value of volunteer help received is not included in the accounts but is described in the trustees' annual report.

COMMUNITY CHURCH KILLINGWORTH CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

3.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

3.6 Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

4 Expenditure and liabilities

4.1 Liability recognition

Liabilities are recognised when it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

4.2 Charitable activities

Expenditure on charitable activities includes the costs of work and other activities undertaken to further the purposes of the charity and their associated support costs.

4.3 Governance and support costs

Support costs have been allocated between governance cost and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

4.4 Irrecoverable VAT

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

4.5 Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

5 Assets

5.1 Tangible fixed assets for use by the charity

Individual fixed assets costing £500 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis, the charity does not currently have any tangible fixed assets:

Office equipment

Three years straight line.

COMMUNITY CHURCH KILLINGWORTH CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

Analysis of income

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
6 Donations and legacies				
Donations and gifts	12,703	-	12,703	10,192
Gift Aid donations	27,344	-	27,344	30,301
Services	-	-	-	4,800
Gift Aid	7,894	-	7,894	-
	<u>47,941</u>	<u>-</u>	<u>47,941</u>	<u>45,293</u>
7 Other trading activities				
Fundraising events	-	-	-	24
Other income	20	-	20	600
	<u>20</u>	<u>-</u>	<u>20</u>	<u>624</u>
8 Income from investments				
Bank interest	2,143	-	2,143	1,581
	<u>2,143</u>	<u>-</u>	<u>2,143</u>	<u>1,581</u>

Income was £50,104 (2024: £47,498) of which £50,104 was unrestricted or designated (2024: £47,498) and £0 was restricted (2024: £0)

COMMUNITY CHURCH KILLINGWORTH CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

Analysis of expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
9 Charitable activities				
<u>Direct costs</u>				
Support	-	-	-	400
Services	7,250	-	7,250	-
Training	172	-	172	374
Pastoral gifts	704	-	704	265
Speakers	750	-	750	-
Children's work	296	-	296	388
Outreach	-	-	-	2,309
Project venue hire	3,280	-	3,280	3,119
Project resources	175	-	175	75
Other project costs	255	-	255	1,785
<u>Support costs</u>				
Administration	849	-	849	1,374
Building capital refunds	2,800	-	2,800	-
Licences	386	-	386	319
External support	34,415	-	34,415	15,625
Insurance	444	-	444	443
Room hire	200	-	200	200
Refreshments	450	-	450	853
Equipment	67	-	67	43
Building expenses	305	-	305	2,694
Depreciation	195	-	195	195
Professional fees	60	-	60	840
Other expenses	817	-	817	599
<u>Governance costs</u>				
Independent examiner's fees for reporting on the accounts	661	-	661	630
	<u>54,531</u>	<u>-</u>	<u>54,531</u>	<u>32,530</u>

Expenditure on charitable activities was £54,531 (2024: £32,530) of which £54,531 was unrestricted or designated (2024: £32,530) and £0 was restricted (2024: £0)

10 Fees for examination of the accounts

	2025 £	2024 £
Independent examiner's fees for reporting on the accounts	661	630
	<u>661</u>	<u>630</u>

There were no other fees paid to the examiner (2024: £nil)

COMMUNITY CHURCH KILLINGWORTH CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

11 Transactions with trustees

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.

Trustees' expenses

No trustee expenses have been incurred in the year.

Transaction(s) with related parties

There have been no related party transactions in the reporting period.

12 Corporation Taxation

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

13 Tangible fixed assets

Cost

Balance brought forward

Additions

Disposals

Balance carried forward

Depreciation

Basis

Rate

Balance brought forward

Depreciation charge for year

Disposals

Balance carried forward

Net book value

Brought forward

Carried forward

Office equipment 2025 £	Total 2025 £
586	586
-	-
-	-
586	586
195	195
195	195
-	-
390	390
391	391
196	196

14 Cash at bank and in hand

	2025 £	2024 £
CCK current account	5,361	12,936
Deposit account	141,593	138,650
CCK cash	432	1
	147,386	151,587

COMMUNITY CHURCH KILLINGWORTH CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

15 Creditors and accruals (payable within 1 year)

	2025 £	2024 £
Accruals		
Independent examination of accounts	661	630
	<u>661</u>	<u>630</u>

16 Events after the end of the reporting period

No other significant events affecting the Charity since the year end.

17 Analysis of charitable funds

Analysis of movements in unrestricted funds For the year ended 31 March 2024

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Unrestricted funds					
General unrestricted fund	131,348	50,104	(54,531)	-	126,921
Designated funds					
Bequest to Community Church	20,000	-	-	-	20,000
Totals	<u>151,348</u>	<u>50,104</u>	<u>(54,531)</u>	<u>-</u>	<u>146,921</u>

Purpose of unrestricted funds

General unrestricted fund	The 'free reserves' of the charity
Designated Fund - Bequest to Community Church	Cost of employing a Youth leader in the future.

18 Capital commitments

As at 31 March 2025, the charity had no capital commitments. (2024 £nil)

19 Guarantee

There have been no guarantees given by the charity at 31 March 2025.

20 Debt

There is no debt outstanding which is owed by the charity and which is secured by an excess charge on any of the assets of the charity at 31 March 2025.

21 Governing document

The organisation is a Charitable Incorporated Organisation - Foundation registered on 14 March 2014 as a body corporate under part 11 of the Charities Act 2022.

COMMUNITY CHURCH KILLINGWORTH CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

22 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Tangible fixed assets	196	-	196	391
Cash at bank and in hand	147,386	-	147,386	151,587
Other net current assets/(liabilities)	(661)	-	(661)	(630)
	<u>146,921</u>	<u>-</u>	<u>146,921</u>	<u>151,348</u>

Accounts

COMMUNITY CHURCH KILLINGWORTH CIO

REPORT AND FINANCIAL STATEMENTS
For the year ended 31 March 2024

Charity Number 1156220

COMMUNITY CHURCH KILLINGWORTH CIO
ANNUAL REPORT AND FINANCIAL STATEMENTS
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Contents	Page
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COMMUNITY CHURCH KILLINGWORTH CIO
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For the year ended 31 March 2024

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The financial statements comply with the Charities Act 2022, the Memorandum and Articles of Association, and 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 October 2019)

1. Objectives and Activities

Aims of the Charity

- The advancement of the Christian faith.
- The relief of sickness, financial poverty and hardship.
- The promotion of good health through the provision of funds, goods and services, and counselling both in the UK and overseas.
- The furtherance of religious or secular public education through the provision of life skills both here and overseas.

Objectives, strategies and activities for the year

Sunday morning meetings took place weekly in their usual rented venue throughout 2023/24 and a range of midweek groups continued to meet in various members' homes. The monthly church prayer meeting continued to meet in the usual local community building.

At least one of the midweek groups still prefers to meet online using Zoom and they have continued to do this for the majority of their meetings although do also meet in person at least once a month.

Within the main Sunday meeting there continue to be an age based stream focused on children and youth. All aspects of church Sunday meetings are open to all, members and visitors alike and all are made welcome. It has been a pleasure to welcome more visitors in the last year than we have seen in preceding years and grow relationships with those who have begun to attend regularly.

Throughout the year the church has continued to provide poverty relief, meeting needs in the local community where members have become aware of them regardless of whether those who benefit are church members or not.

We have provided ongoing financial support to a family in Romania who are helping to meet the needs particularly of children and the elderly in the village of Poiana. Specific appeals continued to provide relief for those affected by the war in Ukraine, particularly via this family as they continue to be involved in meeting refugees at the border and providing support and essentials as needed.

Financial support has also continued to a family in Mexico whose ministry includes the building of homes for the poor and homeless.

The provision of food, clothing and toiletries to local charities working with the homeless and needy of our city has continued. Alongside this, the church membership expressed a desire to increase our engagement with the local community and so the church began to provide monthly financial support to Destiny Streetworx (a local ministry reaching out to homeless and needy people in Newcastle city centre and The People's Kitchen (a local ministry who provide a welcoming warm space and hot meals to all in need, again in Newcastle city centre.

COMMUNITY CHURCH KILLINGWORTH CIO
TRUSTEES ANNUAL REPORT
For the year ended 31 March 2024

2. Public Benefit Statement

The Objects of the Church are for the public benefit:

- 1) to advance the Christian faith;
- 2) to relieve those in need by reason of youth, age, ill-health, disability, financial or other disadvantage in our community, nation and the world in such ways as the Trustees from time to time may think fit;
- 3) to advance education in our community, nation and the world in such ways as the Trustees from time to time may think fit.

3. Policy on Grant Making

No grants are made

4. Policy on Social Investment

No social investments are made

5. Contribution by Volunteers

As the church has no employees all activities and elements of church life, both internal and outreach focused, are carried out by volunteers.

6. Achievements and Performance

Covered under objectives and activities above

7. Fundraising

The church remains entirely funded by the generous regular giving of its members.

8. Investments

No investments made

9. Financial review

Review of the year

The results for the year and the charity's financial position at the end of the year are shown in the attached financial statements.

During the year the Charity had income of £47,498 (2023: £51,718) of which £nil was restricted (2023: £nil) and expenditure of £32,530 (2023: £108,381) of which £nil was restricted (2023: £56,998). There was an operating surplus of £14,968 (2023: deficit of £56,663) of which a deficit of £nil was restricted (2023: deficit of £56,998).

At 31 March 2024 the Charity had net assets of £151,348 (2023: £136,380) of which £nil was restricted (2023: £nil).

COMMUNITY CHURCH KILLINGWORTH CIO
TRUSTEES ANNUAL REPORT
For the year ended 31 March 2024

Reserves policy/Going concern

The Trustees consider the level of reserves, £151,348 (2023: £136,380), prudent for the Charity at this time taking into account potential liabilities in the event that the charity ceased. Our Reserves Policy is reviewed annually.

10. Risk Management

The principal risk to the charity is that the church members giving would cease or decrease significantly. This is mitigated by the fact that a monthly internal finance report is circulated to the trustees – in the past 12 months this has shown a healthy month on month surplus so there is no concern in this respect at present.

11. Plans for future periods

The church is planning to continue the activities undertaken during 2023/24 in the coming year.

12. Reference and administrative details of the charity, its trustees and advisors

Registered charity name	Community Church Killingworth CIO
Charity number	1156220
Registered office	5 Orchard Close, Killingworth, Newcastle upon Tyne NE12 6YZ
Trustees and Members of the Board	David Forrest (chair) – appointed 03.02.2014 David Glover – appointed 03.02.2014 Peter Bentley – appointed 03.02.2014 Alastair Hetherington (treasurer / secretary) appointed 03.02.2014
Independent Examiner	Doug Maltman FMAAT Connected Voice Business Services Ltd One Strawberry Lane Newcastle upon Tyne. NE1 4BX.
Bankers	Barclays Bank
Solicitors	Mincoffs Solicitors LLP 5 Osborne Terrace Newcastle upon Tyne NE2 1SQ

13. Fund held as custodian trustees on behalf of others

No such funds are held

14. Exemptions from disclosures

There are no such exemptions

15. Structure, governance and management

Governing Document

The organisation is a Charitable Incorporated Organisation - Foundation registered on 14 March 2014 as a body corporate under part 11 of the Charities Act 2011.

Recruitment and Appointment of the Board

The trustees will continue to seek new members of the board at such times, as they are deemed necessary. Appointment is agreed by existing board members. Trustees are selected on the basis of specialist skills and commitment to the objectives and aims of the organisation.

Board Induction and Training

New Board Members are introduced to the work of the organisation and informed of their legal roles and responsibilities at an induction meeting. The induction and training programme for new Board Members includes:

- A briefing by the Chair or Chief Executive
- An explanation of roles and responsibilities as a Board Member
- Copies of the main charity documents including the Memorandum and Articles of Association and the Financial Statements
- Copy of the business plan and most recent evaluation report
- Copies of recent board papers including budgets and management accounts
- A copy of the Charity Commission publication "How to be an Effective Trustee"
- A copy of the governance structure.

The current insurance policy provides trustee indemnity cover.

16. Related parties

No related parties

17. Statement of Trustee Responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity SORP 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 incoming resources and application of resources, including the receipts and payments of the charity for that year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 27.08.2024 and signed on their behalf by:

David T Forrest
Chair

COMMUNITY CHURCH KILLINGWORTH CIO

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

For the year ended 31 March 2024

I report on the financial statements of Community Church Killingworth CIO for the year ended 31 March 2024, which are set out on pages 7 to 16.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2022 ("the Charities Act") and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

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

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the 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

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a "true and fair" view which is not a matter considered as part of an independent examination.

I have 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.

Doug Maltman FMAAT
Fellow Member of the Association of Accountancy Technicians
Connected Voice Business Services
One Strawberry Lane
Newcastle upon Tyne
NE1 4BX
Date: 28.08.2024

COMMUNITY CHURCH KILLINGWORTH CIO

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 March 2024

	Notes	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023 (Revised)
		£	£	£	£
Income from:					
Donations and legacies	6	45,293	-	45,293	51,427
Other trading activities	7	624	-	624	101
Investments	8	1,581	-	1,581	190
Total income		47,498	-	47,498	51,718
Expenditure on:					
Charitable activities					
Operation of the charity	9	32,530	-	32,530	108,381
Total expenditure		32,530	-	32,530	108,381
Net income/(expenditure) and net movement of funds		14,968	-	14,968	(56,663)
Reconciliation of funds					
Total funds brought forward		136,380	-	136,380	193,043
Total funds carried forward		151,348	-	151,348	136,380

The Statement of Financial Activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities

The notes on pages 9 to 16 form an integral part of these accounts.

BALANCE SHEET

As at 31 March 2024

	Notes	£	Total 2024 £	£	Total 2023 £
<u>Fixed assets</u>					
Tangible assets	13		391		-
<i>Total fixed assets</i>			391		-
<u>Current assets</u>					
Cash at bank and in hand	14	151,587		137,010	
<i>Total current assets</i>		151,587		137,010	
Creditors: amounts falling due within one year	15	(630)		(630)	
<i>Net current assets</i>			150,957		136,380
<i>Total net assets or liabilities</i>			151,348		136,380
<u>Funds of the charity</u>					
Unrestricted income funds			151,348		136,380
Restricted income funds			-		-
<i>Total funds</i>			151,348		136,380

The notes on pages 9 to 16 form an integral part of these accounts.

These financial statements were approved by the Board on: 27.08.2024

and are signed on its behalf by: D T Forrest
Chair

COMMUNITY CHURCH KILLINGWORTH CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2024

1 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

2 Basis of accounting

2.1 Basis of preparation

These accounts 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.

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective October 2019) – Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2022.

Community Church Killingworth CIO meets the definition of a public benefit entity under FRS 102.

2.2 Preparation of the accounts on a going concern basis

The charity reported total unrestricted funds at the year end of £151,348 and has already secured a significant amount of funding for the current year. The trustees are of the view that the immediate future of the charity for the next 12 months is secure and that on this basis the charity is a going concern.

3 Income

3.1 Recognition of income

Income is recognised when the charity has entitlement to the resources, any performance conditions attached to the item(s) of income have been met, it is more likely than not that the resources will be received and the monetary value can be measured with sufficient reliability

3.2 Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by FRS102 SORP or FRS102.

3.3 Grants and donations

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria of income recognition are met.

3.4 Volunteer help

The value of volunteer help received is not included in the accounts but is described in the trustees' annual report.

COMMUNITY CHURCH KILLINGWORTH CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2024

3.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

3.6 Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

4 Expenditure and liabilities

4.1 Liability recognition

Liabilities are recognised when it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

4.2 Charitable activities

Expenditure on charitable activities includes the costs of work and other activities undertaken to further the purposes of the charity and their associated support costs.

4.3 Governance and support costs

Support costs have been allocated between governance cost and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

4.4 Irrecoverable VAT

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

4.5 Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

5 Assets

5.1 Tangible fixed assets for use by the charity

Individual fixed assets costing £500 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis, the charity does not currently have any tangible fixed assets:

Office equipment

Three years straight line.

COMMUNITY CHURCH KILLINGWORTH CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2024

Analysis of income

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
6 Donations and legacies				
Donations and gifts	10,192	-	10,192	10,928
Gift Aid donations	30,301	-	30,301	31,754
Services	4,800	-	4,800	-
Gift Aid	-	-	-	8,745
	<u>45,293</u>	<u>-</u>	<u>45,293</u>	<u>51,427</u>
7 Other trading activities				
Fundraising events	24	-	24	24
Other income	600	-	600	77
	<u>624</u>	<u>-</u>	<u>624</u>	<u>101</u>
8 Income from investments				
Bank interest	1,581	-	1,581	190
	<u>1,581</u>	<u>-</u>	<u>1,581</u>	<u>190</u>

Income was £47,498 (2023: £51,718) of which £47,498 was unrestricted or designated (2023: £51,718) and £0 was restricted (2023: £0)

COMMUNITY CHURCH KILLINGWORTH CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2024

Analysis of expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
9 Charitable activities				
<u>Direct costs</u>				
Support	400	-	400	53
Volunteer costs	-	-	-	162
Training	374	-	374	-
Pastoral gifts	265	-	265	1,320
Speakers	-	-	-	400
Children's work	388	-	388	421
Outreach	2,309	-	2,309	1,384
Project venue hire	3,119	-	3,119	3,120
Project resources	75	-	75	38
Other project costs	1,785	-	1,785	-
<u>Support costs</u>				
Administration	1,374	-	1,374	1,031
Building capital refunds	-	-	-	10,000
Licences	319	-	319	441
External support	15,625	-	15,625	24,020
Insurance	443	-	443	437
Room hire	200	-	200	160
Refreshments	853	-	853	100
Equipment	43	-	43	316
Building expenses	2,694	-	2,694	1,226
Depreciation	195	-	195	-
Write off - Building costs	-	-	-	53,054
Professional fees	840	-	840	-
Other expenses	599	-	599	10,068
<u>Governance costs</u>				
Independent examiner's fees for reporting on the accounts	630	-	630	630
	<u>32,530</u>	<u>-</u>	<u>32,530</u>	<u>108,381</u>

Expenditure on charitable activities was £32,530 (2023: £108,381) of which £32,530 was unrestricted or designated (2023: £108,381) and £0 was restricted (2023: £0)

10 Fees for examination of the accounts

	2024 £	2023 £
Independent examiner's fees for reporting on the accounts	630	630
	<u>630</u>	<u>630</u>

There were no other fees paid to the examiner (2023: £nil)

COMMUNITY CHURCH KILLINGWORTH CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2024

11 Transactions with trustees

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.

Trustees' expenses

No trustee expenses have been incurred in the year.

Transaction(s) with related parties

There have been no related party transactions in the reporting period.

12 Corporation Taxation

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

13 Tangible fixed assets

Cost

Balance brought forward

Additions

Disposals

Balance carried forward

Depreciation

Basis

Rate

Balance brought forward

Depreciation charge for year

Disposals

Balance carried forward

Net book value

Brought forward

Carried forward

Office equipment 2024 £	Total 2024 £
-	-
586	586
-	-
<u>586</u>	<u>586</u>
-	-
195	195
-	-
<u>195</u>	<u>195</u>
-	-
<u>391</u>	<u>-</u>

Building cost related to the preparation and professional fees for the future purchases of a property, the purchase was ceased and the initial costs of the purchase written off to expenditure..

COMMUNITY CHURCH KILLINGWORTH CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2024

14 Cash at bank and in hand

	2024 £	2023 £
CCK current account	12,936	7,995
Deposit account	138,650	127,069
CCK cash	1	1,946
	151,587	137,010

15 Creditors and accruals (payable within 1 year)

	2024 £	2023 £
Accruals		
Independent examination of accounts	630	630
	630	630

16 Events after the end of the reporting period

No other significant events affecting the Charity since the year end.

17 Analysis of charitable funds

Analysis of movements in unrestricted funds

For the year ended 31 March 2024

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Unrestricted funds					
General unrestricted fund	116,380	47,498	(32,530)	-	131,348
Designated funds					
Bequest to Community Church	20,000	-	-	-	20,000
Totals	136,380	47,498	(32,530)	-	151,348

For the year ended 31 March 2023

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Unrestricted funds					
General unrestricted fund	116,045	51,718	(51,383)	-	116,380
Designated funds					
Bequest to Community Church	20,000	-	-	-	20,000
Totals	136,045	51,718	(51,383)	-	136,380

COMMUNITY CHURCH KILLINGWORTH CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2024

Purpose of unrestricted funds

General unrestricted fund	The 'free reserves' of the charity
Designated Fund - Bequest to Community Church	Cost of employing a Youth leader in the future.

Analysis of movement in restricted funds

For the year ended 31 March 2024

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Restricted funds					
Building fund	-	-	-	-	-
Building costs	-	-	-	-	-
Totals	-	-	-	-	-

For the year ended 31 March 2023

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Restricted funds					
Building fund	3,944	-	(3,944)	-	-
Building costs	53,054	-	(53,054)	-	-
Totals	56,998	-	(56,998)	-	-

Purpose of restricted funds

Restricted funds represent income resources used for a specific purpose within the charity as identified by the donor.

Building Fund	Funds for improvements to the premises.
Building costs	Funds to cover future depreciation costs

18 Capital commitments

As at 31 March 2024, the charity has a capital commitment to purchase a property which as yet has not been identified. (2023 £nil)

19 Guarantee

There have been no guarantees given by the charity at 31 March 2024.

20 Debt

There is no debt outstanding which is owed by the charity and which is secured by an excess charge on any of the assets of the charity at 31 March 2024.

COMMUNITY CHURCH KILLINGWORTH CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2024

21 Governing document

The organisation is a Charitable Incorporated Organisation - Foundation registered on 14 March 2014 as a body corporate under part 11 of the Charities Act 2022.

22 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Tangible fixed assets	391	-	391	-
Cash at bank and in hand	151,587	-	151,587	137,010
Other net current assets/(liabilities)	(630)	-	(630)	(630)
	<u>151,348</u>	<u>-</u>	<u>151,348</u>	<u>136,380</u>

Accounts

COMMUNITY CHURCH KILLINGWORTH CIO

REPORT AND FINANCIAL STATEMENTS
For the year ended 31 March 2023

Charity Number 1156220

COMMUNITY CHURCH KILLINGWORTH CIO
ANNUAL REPORT AND FINANCIAL STATEMENTS
For the year ended 31 March 2023

Contents	Page
Trustees annual report	1 to 6
Independent examiners report	7
Statement of Financial Activities	8
Balance sheet	9
Notes to the financial statements	10 to 17

The trustees are pleased to present their annual trustees' report together with the financial statements of the charity for the year ended 31 March 2023.

The financial statements comply with the Charities Act 2011, the Memorandum and Articles of Association, and 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 October 2019)

1. Objectives and Activities

Aims of the Charity

- The advancement of the Christian faith.
- The relief of sickness, financial poverty and hardship.
- The promotion of good health through the provision of funds, goods and services, and counselling both in the UK and overseas.
- The furtherance of religious or secular public education through the provision of life skills both here and overseas.

Objectives, strategies and activities for the year

Following the earlier removal of lockdown restrictions and in line with current guidance, Community Church Killingworth was able to enjoy face to face meetings in its usual rented and domestic settings for the whole of the 2022/2023 year. Sunday morning meetings took place weekly in their usual rented venue and a range of midweek groups continued to meet in various members homes. The monthly church prayer meeting found a new home in a local community building following the sale of the previous venue.

At least one of the midweek groups still prefers to meet online using Zoom and they have continued to do this for the majority of their meetings although do also meet in person at least once a month.

Within the main Sunday meeting there continue to be age based streams focused on children and youth. All aspects of church Sunday meetings are open to all, members and visitors alike and all are made welcome.

The creative writing group achieved their objective from the previous year of self-publishing a book containing a selection of their works and over 100 copies of the book plus accompanying art and photographic works were sold at the book launch with all profits being donated to support one of the church youth who is attending a world mission event in Mexico during summer 2023.

Throughout the year the church has continued to provide poverty relief, meeting needs in the local community where members have become aware of them regardless of whether those who benefit are church members or not.

We have provided ongoing financial support to a family in Romania who are helping to meet the needs particularly of children and the elderly in the village of Poiana. Specific appeals continued to provide relief for those affected by the war in Ukraine, particularly via this family as they continue to be involved in meeting refugees at the border and providing support and essentials as needed.

Financial support has also continued to a family in Mexico whose ministry includes the building of homes for the poor and homeless.

The provision of food, clothing and toiletries to local charities working with the homeless and needy of our city has continued.

2. Public Benefit Statement

The Objects of the Church are for the public benefit:

- 1) to advance the Christian faith;
- 2) to relieve those in need by reason of youth, age, ill-health, disability, financial or other disadvantage in our community, nation and the world in such ways as the Trustees from time to time may think fit;
- 3) to advance education in our community, nation and the world in such ways as the Trustees from time to time may think fit.

3. Policy on Grant Making

No grants are made

4. Policy on Social Investment

No social investments are made

5. Contribution by Volunteers

As the church has no employees all activities and elements of church life, both internal and outreach focused, are carried out by volunteers.

6. Achievements and Performance

Covered under objectives and activities above

7. Fundraising

The church remains entirely funded by the generous regular giving of its members.

8. Investments

No investments made

9. Financial review

Review of the year

The results for the year and the charity's financial position at the end of the year are shown in the attached financial statements.

During the year the Charity had income of £51,718 (2022: £53,947) of which £nil was restricted (2022: £nil) and expenditure of £108,381 (2021: £157,373) of which £56,998 was restricted (2021: £120,920). There was an operating deficit of £56,663 (2022: deficit of £103,426) of which a deficit of £56,998 was restricted (2022: deficit of £123,175).

At 31 March 2023 the Charity had net assets of £136,380 (2022: £193,043) of which £nil was restricted (2022: £56,998).

Reserves policy/Going concern

The Trustees consider the level of reserves, £136,380 (2022: £136,045), prudent for the Charity at this time taking into account potential liabilities in the event that the charity ceased. Our Reserves Policy is reviewed annually.

10. Risk Management

The principal risk to the charity is that the church members giving would cease or decrease significantly. This is mitigated by the fact that a monthly internal finance report is circulated to the trustees – in the past 12 months this has shown a healthy month on month surplus so there is no concern in this respect at present.

11. Plans for future periods

The church is planning to continue the activities undertaken during 2022/23 in the coming year.

12. Reference and administrative details of the charity, its trustees and advisors

Registered charity name	Community Church Killingworth CIO
Charity number	1156220
Registered office	5 Orchard Close, Killingworth, Newcastle upon Tyne NE12 6YZ
Trustees and Members of the Board	David Forrest (chair) – appointed 03.02.2014 David Glover – appointed 03.02.2014 Peter Bentley – appointed 03.02.2014 Alastair Hetherington (treasurer / secretary) appointed 03.02.2014
Independent Examiner	Doug Maltman FMAAT Connected Voice Business Services Ltd One Strawberry Lane Newcastle upon Tyne. NE1 4BX.
Bankers	Barclays Bank
Solicitors	Mincoffs Solicitors LLP 5 Osborne Terrace Newcastle upon Tyne NE2 1SQ

13. Fund held as custodian trustees on behalf of others

No such funds are held

14. Exemptions from disclosures

There are no such exemptions

15. Structure, governance and management

Governing Document

The organisation is a Charitable Incorporated Organisation - Foundation registered on 14 March 2014 as a body corporate under part 11 of the Charities Act 2011.

Recruitment and Appointment of the Board

The trustees will continue to seek new members of the board at such times, as they are deemed necessary. Appointment is agreed by existing board members. Trustees are selected on the basis of specialist skills and commitment to the objectives and aims of the organisation.

Board Induction and Training

New Board Members are introduced to the work of the organisation and informed of their legal roles and responsibilities at an induction meeting. The induction and training programme for new Board Members includes:

- A briefing by the Chair or Chief Executive
- An explanation of roles and responsibilities as a Board Member
- Copies of the main charity documents including the Memorandum and Articles of Association and the Financial Statements
- Copy of the business plan and most recent evaluation report
- Copies of recent board papers including budgets and management accounts
- A copy of the Charity Commission publication "How to be an Effective Trustee"
- A copy of the governance structure.

The current insurance policy provides trustee indemnity cover.

16. Related parties

No related parties

17. Statement of Trustee Responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity SORP 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 incoming resources and application of resources, including the receipts and payments of the charity for that year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 15.01.2024 and signed on their behalf by:

David T Forrest
Chair

COMMUNITY CHURCH KILLINGWORTH CIO

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

For the year ended 31 March 2023

I report on the financial statements of Community Church Killingworth CIO for the year ended 31 March 2023, which are set out on pages 8 to 17.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2022 ("the Charities Act") and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

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

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the 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

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a "true and fair" view which is not a matter considered as part of an independent examination.

I have 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.

Doug Maltman FMAAT
Fellow Member of the Association of Accountancy Technicians
Connected Voice Business Services Ltd
One Strawberry Lane
Newcastle upon Tyne
NE1 4BX
Date: 17.01.2024

COMMUNITY CHURCH KILLINGWORTH CIO

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 March 2023

	Notes	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022 (Revised)
		£	£	£	£
Income from:					
Donations and legacies	6	51,427	-	51,427	53,863
Charitable activities					
Grants and contracts	7	-	-	-	-
Investments	8	190	-	190	19
Total income		51,718	-	51,718	53,947
Expenditure on:					
Charitable activities					
Operation of the charity	9	51,383	56,998	108,381	157,373
Total expenditure		51,383	56,998	108,381	157,373
Net income/(expenditure) and net movement of funds		335	(56,998)	(56,663)	(103,426)
Reconciliation of funds					
Total funds brought forward		136,045	56,998	193,043	296,469
Total funds carried forward		136,380	-	136,380	193,043

The Statement of Financial Activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities

The notes on pages 10 to 17 form an integral part of these accounts.

BALANCE SHEET

As at 31 March 2023

	Notes	£	Total 2023 £	£	Total 2022 £
<u>Fixed assets</u>					
Tangible assets	13		-		53,054
<i>Total fixed assets</i>			-		53,054
<u>Current assets</u>					
Cash at bank and in hand	14	137,010		141,219	
<i>Total current assets</i>		137,010		141,219	
Creditors: amounts falling due within one year	15	(630)		(1,230)	
<i>Net current assets</i>			136,380		139,989
<i>Total net assets or liabilities</i>			136,380		193,043
<u>Funds of the charity</u>					
Unrestricted income funds			136,380		136,045
Restricted income funds			-		56,998
<i>Total funds</i>			136,380		193,043

The notes on pages 10 to 17 form an integral part of these accounts.

These financial statements were approved by the Board on: 15.01.2024

and are signed on its behalf by: D T Forrest
Chair

COMMUNITY CHURCH KILLINGWORTH CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2023

1 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

2 Basis of accounting

2.1 Basis of preparation

These accounts 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.

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective October 2019) – Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2022.

Community Church Killingworth CIO meets the definition of a public benefit entity under FRS 102.

2.2 Preparation of the accounts on a going concern basis

The charity reported total unrestricted funds at the year end of £136,380 and has already secured a significant amount of funding for the current year. The trustees are of the view that the immediate future of the charity for the next 12 months is secure and that on this basis the charity is a going concern.

3 Income

3.1 Recognition of income

Income is recognised when the charity has entitlement to the resources, any performance conditions attached to the item(s) of income have been met, it is more likely than not that the resources will be received and the monetary value can be measured with sufficient reliability

3.2 Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by FRS102 SORP or FRS102.

3.3 Grants and donations

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria of income recognition are met.

3.4 Volunteer help

The value of volunteer help received is not included in the accounts but is described in the trustees' annual report.

COMMUNITY CHURCH KILLINGWORTH CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2023

3.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

3.6 Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

4 Expenditure and liabilities

4.1 Liability recognition

Liabilities are recognised when it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

4.2 Charitable activities

Expenditure on charitable activities includes the costs of work and other activities undertaken to further the purposes of the charity and their associated support costs.

4.3 Governance and support costs

Support costs have been allocated between governance cost and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

4.4 Irrecoverable VAT

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

4.5 Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

5 Assets

5.1 Tangible fixed assets for use by the charity

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis, the charity does not currently have any tangible fixed

Building	No depreciation.
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COMMUNITY CHURCH KILLINGWORTH CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2023

Analysis of income

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
6 Donations and legacies				
Donations and gifts	10,928	-	10,928	12,168
Gift Aid donations	31,754	-	31,754	33,213
Services	-	-	-	60
Gift Aid	8,745	-	8,745	8,422
	<u>51,427</u>	<u>-</u>	<u>51,427</u>	<u>53,863</u>
7 Other trading activities				
Fundraising events	24	-	24	65
Other income	77	-	77	-
	<u>101</u>	<u>-</u>	<u>101</u>	<u>65</u>
8 Income from investments				
Bank interest	190	-	190	19
	<u>190</u>	<u>-</u>	<u>190</u>	<u>19</u>

Income was £51,718 (2022: £53,947) of which £51,718 was unrestricted or designated (2022: £53,947) and £0 was restricted (2022: £0)

COMMUNITY CHURCH KILLINGWORTH CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2023

Analysis of expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
9 Charitable activities				
<u>Direct costs</u>				
Support	53	-	53	400
Volunteer costs	162	-	162	129
Training	-	-	-	90
Pastoral gifts	1,320	-	1,320	1,631
Speakers	400	-	400	100
Children's work	421	-	421	216
Outreach	1,384	-	1,384	464
Project venue hire	3,120	-	3,120	-
Project resources	38	-	38	2,080
<u>Support costs</u>				
Administration	1,031	-	1,031	1,158
Building capital refunds	6,056	3,944	10,000	120,820
Licences	441	-	441	425
External support	24,020	-	24,020	22,180
Insurance	437	-	437	428
Room hire	160	-	160	150
Refreshments	100	-	100	318
Equipment	316	-	316	724
Building expenses	1,226	-	1,226	2,400
Depreciation	-	-	-	3,030
Write off - Building costs	-	53,054	53,054	-
Other expenses	10,068	-	10,068	-
<u>Governance costs</u>				
Independent examiner's fees for reporting on the accounts	630	-	630	630
	<u>51,383</u>	<u>56,998</u>	<u>108,381</u>	<u>157,373</u>

Expenditure on charitable activities was £108,381 (2022: £157,373) of which £51,383 was unrestricted or designated (2022: £36,453) and £56,998 was restricted (2022: £120,920)

10 Fees for examination of the accounts

	2023 £	2022 £
Independent examiner's fees for reporting on the accounts	630	630
	<u>630</u>	<u>630</u>

There were no other fees paid to the examiner (2022: £nil)

COMMUNITY CHURCH KILLINGWORTH CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2023

11 Transactions with trustees

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.

Trustees' expenses

No trustee expenses have been incurred in the year.

Transaction(s) with related parties

There have been no related party transactions in the reporting period.

12 Corporation Taxation

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

13 Tangible fixed assets

Cost

Balance brought forward

Additions

Disposals

Balance carried forward

Depreciation

Basis

Rate

Balance brought forward

Depreciation charge for year

Disposals

Balance carried forward

Net book value

Brought forward

Carried forward

Building

Total

£

£

53,054

53,054

-

-

(53,054)

(53,054)

-

-

-

-

-

-

-

-

-

-

53,054

53,054

-

-

Building cost related to the preparation and professional fees for the future purchases of a property, the purchase was ceased and the initial costs of the purchase written off to expenditure..

COMMUNITY CHURCH KILLINGWORTH CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2023

14 Cash at bank and in hand

	2023 £	2022 £
CCK current account	7,995	14,145
Deposit account	127,069	126,880
CCK cash	1,946	194
	137,010	141,219

15 Creditors and accruals (payable within 1 year)

	2023 £	2022 £
Accruals		
Independent examination of accounts	630	1,230
	630	1,230

16 Events after the end of the reporting period

No other significant events affecting the Charity since the year end.

17 Analysis of charitable funds

Analysis of movements in unrestricted funds For the year ended 31 March 2023

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Unrestricted funds					
General unrestricted fund	116,045	51,718	(51,383)	-	116,380
Designated funds					
Bequest to Community Church	20,000	-	-	-	20,000
Totals	136,045	51,718	(51,383)	-	136,380

For the year ended 31 March 2022

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Unrestricted funds					
General unrestricted fund	96,296	53,947	(36,453)	2,255	116,045
Designated funds					
Bequest to Community Church	20,000	-	-	-	20,000
Totals	116,296	53,947	(36,453)	2,255	136,045

COMMUNITY CHURCH KILLINGWORTH CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2023

Purpose of unrestricted funds

General unrestricted fund	The 'free reserves' of the charity
Designated Fund - Bequest to Community Church	Cost of employing a Youth leader in the future.

Analysis of movement in restricted funds

For the year ended 31 March 2023

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Restricted funds					
Building fund	3,944	-	(3,944)	-	-
Building costs	53,054	-	(53,054)	-	-
Totals	56,998	-	(56,998)	-	-

For the year ended 31 March 2022

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Restricted funds					
Building fund	124,864	-	(120,920)	-	3,944
Building costs	53,054	-	-	-	53,054
Footsteps	394	-	-	(394)	-
CAP	1,861	-	-	(1,861)	-
Totals	180,173	-	(120,920)	(2,255)	56,998

Purpose of restricted funds

Restricted funds represent income resources used for a specific purpose within the charity as identified by the donor.

Building Fund	Funds for improvements to the premises.
Building costs	Funds to cover future depreciation costs
Footsteps	Self funding project.
CAP	Self funding project.

Transfers between funds

	Reason for transfer	Amount £
Between unrestricted and restricted funds	Footsteps fund closed.	394
Between unrestricted and restricted funds	CAP fund closed.	1,861

COMMUNITY CHURCH KILLINGWORTH CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2023

18 Capital commitments

As at 31 March 2023, the charity has a capital commitment to purchase a property which as yet has not been identified. (2022 £nil)

19 Guarantee

There have been no guarantees given by the charity at 31 March 2023.

20 Debt

There is no debt outstanding which is owed by the charity and which is secured by an excess charge on any of the assets of the charity at 31 March 2023.

21 Governing document

The organisation is a Charitable Incorporated Organisation - Foundation registered on 14 March 2014 as a body corporate under part 11 of the Charities Act 2011.

22 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2019 £
Tangible fixed assets	-	-	-	53,054
Cash at bank and in hand	137,010	-	137,010	141,219
Other net current assets/(liabilities)	(630)	-	(630)	(1,230)
	<u>136,380</u>	<u>-</u>	<u>136,380</u>	<u>193,043</u>

Accounts

COMMUNITY CHURCH KILLINGWORTH CIO

REPORT AND FINANCIAL STATEMENTS
For the year ended 31 March 2022

Charity Number 1156220

COMMUNITY CHURCH KILLINGWORTH CIO
ANNUAL REPORT AND FINANCIAL STATEMENTS
For the year ended 31 March 2022

Contents	Page
Trustees annual report	1 to 6
Independent examiners report	7
Statement of Financial Activities	8
Balance sheet	9
Notes to the financial statements	10 to 19

COMMUNITY CHURCH KILLINGWORTH CIO
TRUSTEES ANNUAL REPORT
For the year ended 31 March 2022

The trustees are pleased to present their annual trustees' report together with the financial statements of the charity for the year ended 31 March 2022.

The financial statements comply with the Charities Act 2011, the Memorandum and Articles of Association, and 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)

1. Objectives and Activities

Aims of the Charity

- The advancement of the Christian faith.
- The relief of sickness, financial poverty and hardship.
- The promotion of good health through the provision of funds, goods and services, and counselling both in the UK and overseas.
- The furtherance of religious or secular public education through the provision of life skills both here and overseas.

Objectives, strategies and activities for the year

Community Church Killingworth started the year continuing online Zoom meetings each week for members as it had done during the lockdown periods of 2020/21.

As restrictions eased in July 2021 we were able to begin meeting together again in person whilst following advice, guidance and the regulations in force at any given point. This included both our regular Sunday morning meetings and various midweek group meetings, alongside this we endeavoured to continue offering online engagement for those who felt less comfortable meeting in person, with Zoom and Facebook streaming of main Sunday meetings and some midweek groups continuing to meet exclusively on Zoom whilst others adopted a hybrid approach.

Within the main Sunday meeting there are separate age based streams focused on children and youth. All aspects of church Sunday meetings are open to all, members and visitors alike and all are made welcome.

An Alpha Online course was run during the latter stages of lockdown.

A creative writing group was started which encouraged its members to reflect on their lockdown experiences and produce writing which was shared during a monthly Zoom meeting. One specific aim of this group was to encourage engagement and improve mental health and wellbeing by creating space to share the inevitable struggles of lockdown in a supportive environment. There are plans for a selection of their work to be compiled into a self-published book in the coming year.

COMMUNITY CHURCH KILLINGWORTH CIO
TRUSTEES ANNUAL REPORT

For the year ended 31 March 2022

A major strategic objective for the year has been to recover the cohesion and quality of relationships both within the church and with the wider community that had inevitably suffered as a result of lockdown.

Throughout the year the church has continued to provide poverty relief, meeting needs in the local community where members have become aware of them regardless of whether those who benefit are church members or not. A strategic review of church and its activities is currently underway with the primary objective being to look at ways to increase community engagement both in terms of advancing the Christian faith and relieving sickness and poverty.

We have provided ongoing financial support to a family in Romania who are helping to meet the needs particularly of children and the elderly in the village of Poiana. More recently, specific appeals have been made to provide relief for those affected by the war in Ukraine, particularly this family as they have been involved in meeting refugees at the border and providing support and essentials as needed.

Financial support has also continued to a family in Mexico whose ministry includes the building of homes for the poor and homeless.

The provision of food, clothing and toiletries to local charities working with the homeless and needy of our city has continued.

2. Public Benefit Statement

The Objects of the Church are for the public benefit:

- 1) to advance the Christian faith;
- 2) to relieve those in need by reason of youth, age, ill-health, disability, financial or other disadvantage in our community, nation and the world in such ways as the Trustees from time to time may think fit;
- 3) to advance education in our community, nation and the world in such ways as the Trustees from time to time may think fit.

3. Policy on Grant Making

No grants are made

4. Policy on Social Investment

No social investments are made

5. Contribution by Volunteers

As the church has no employees all activities and elements of church life, both internal and outreach focused, are carried out by volunteers.

6. Achievements and Performance

Covered under objectives and activities above

7. Fundraising

The church remains entirely funded by the generous regular giving of its members.

8. Investments

No investments made

9. Financial review

Review of the year

The results for the year and the charity's financial position at the end of the year are shown in the attached financial statements.

During the year the Charity had income of £53,947 (2021: £54,160) of which £nil was restricted (2021: £nil) and expenditure of £157,373 (2021: £31,704) of which £120,920 was restricted (2021: £nil). There was an operating deficit of £103,426 (2021: surplus of £22,456) of which a deficit of £123,175 was restricted (2021: £nil).

At 31 March 2022 the Charity had net assets of £193,043 (2021: £296,469) of which £56,998 was restricted (2021: £180,173).

Reserves policy/Going concern

The Trustees consider the level of reserves, £136,045 (2021: £116,296), prudent for the Charity at this time taking into account potential liabilities in the event that the charity ceased. Our Reserves Policy is reviewed annually.

10. Risk Management

The principal risk to the charity is that the church members giving would cease or decrease significantly. This is mitigated by the fact that a monthly internal finance report is circulated to the trustees – in the past 12 months this has shown a healthy month on month surplus so there is no concern in this respect at present.

11. Plans for future periods

The church is currently pursuing the potential purchase of a building. Initial feedback from the strategic review mentioned earlier revealed that many of the activities church members would like to be involved in would be best facilitated by having access to premises available throughout the week rather than solely on a Sunday morning as the current rented accommodation permits. It is this desire to increase community engagement that is the driving factor in pursuing the property purchase.

12. Reference and administrative details of the charity, its trustees and advisors

Registered charity name	Community Church Killingworth CIO
Charity number	1156220
Registered office	32 Flodden, Killingworth, Newcastle upon Tyne NE12 6NF
Trustees and Members of the Board	David Forrest (chair) – appointed 03.02.2014 David Glover – appointed 03.02.2014 Peter Bentley – appointed 03.02.2014 Alastair Hetherington (treasurer / secretary) appointed 03.02.2014 Norman Moderate (treasurer/secretary) Resigned 31.01.2022
Independent Examiner	Doug Maltman FMAAT Connected Voice Business Services Ltd Higham House Higham Place Newcastle upon Tyne. NE1 8AF.
Bankers	Barclays Bank
Solicitors	Mincoffs Solicitors LLP 5 Osborne Terrace Newcastle upon Tyne NE2 1SQ

13. Fund held as custodian trustees on behalf of others

No such funds are held

14. Exemptions from disclosures

There are no such exemptions

15. Structure, governance and management

Governing Document

The organisation is a Charitable Incorporated Organisation - Foundation registered on 14 March 2014 as a body corporate under part 11 of the Charities Act 2011.

Recruitment and Appointment of the Board

The trustees will continue to seek new members of the board at such times, as they are deemed necessary. Appointment is agreed by existing board members. Trustees are selected on the basis of specialist skills and commitment to the objectives and aims of the organisation.

Board Induction and Training

New Board Members are introduced to the work of the organisation and informed of their legal roles and responsibilities at an induction meeting. The induction and training programme for new Board Members includes:

- A briefing by the Chair or Chief Executive
- An explanation of roles and responsibilities as a Board Member
- Copies of the main charity documents including the Memorandum and Articles of Association and the Financial Statements
- Copy of the business plan and most recent evaluation report
- Copies of recent board papers including budgets and management accounts
- A copy of the Charity Commission publication "How to be an Effective Trustee"
- A copy of the governance structure.

The current insurance policy provides trustee indemnity cover.

16. Related parties

No related parties

17. Statement of Trustee Responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity SORP 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 incoming resources and application of resources, including the receipts and payments of the charity for that year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 16/09/22 and signed on their behalf by:

David T Forrest
Chair



COMMUNITY CHURCH KILLINGWORTH CIO

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

For the year ended 31 March 2022

I report on the financial statements of Community Church Killingworth CIO for the year ended 31 March 2022, which are set out on pages 8 to 19.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

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

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the 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

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a "true and fair" view which is not a matter considered as part of an independent examination.

I have 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.

Doug Maltman FMAAT
Connected Voice Business Services Ltd
Higham House
Higham Place
Newcastle upon Tyne
NE1 8AF
Date: 20/09/22



COMMUNITY CHURCH KILLINGWORTH CIO

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 March 2022

	Notes	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021 (Revised)
		£	£	£	£
Income from:					
Donations and legacies	6	53,863	-	53,863	51,997
Charitable activities					
Grants and contracts	7	-	-	-	1,908
Investments	9	19	-	19	255
Total income		53,947	-	53,947	54,160
Expenditure on:					
Charitable activities					
Operation of the charity	10	36,453	120,920	157,373	31,704
Total expenditure		36,453	120,920	157,373	31,704
Net income/(expenditure) before investment gains/(losses)		17,494	(120,920)	(103,426)	22,456
Transfers between funds		2,255	(2,255)	-	-
Net movement of funds		19,749	(123,175)	(103,426)	22,456
Reconciliation of funds					
Total funds brought forward		116,296	180,173	296,469	274,013
Total funds carried forward		136,045	56,998	193,043	296,469

The Statement of Financial Activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities

The notes on pages 10 to 19 form an integral part of these accounts.

BALANCE SHEET

As at 31 March 2022

	Notes	£	Total 2022 £	£	Total 2021 £
<u>Fixed assets</u>					
Tangible assets	14		53,054		56,084
<i>Total fixed assets</i>			53,054		56,084
<u>Current assets</u>					
Cash at bank and in hand	15	141,219		240,985	
<i>Total current assets</i>		141,219		240,985	
Creditors: amounts falling due within one year	16	(1,230)		(600)	
<i>Net current assets</i>			139,989		240,385
<i>Total net assets or liabilities</i>			193,043		296,469
<u>Funds of the charity</u>					
Unrestricted income funds			136,045		116,296
Restricted income funds			56,998		180,173
<i>Total funds</i>			193,043		296,469

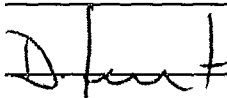
The notes on pages 10 to 19 form an integral part of these accounts.

These financial statements were approved by the Board on:

16/09/22

and are signed on its behalf by:

David T Forrest
Chair



COMMUNITY CHURCH KILLINGWORTH CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2022

1 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

2 Basis of accounting

2.1 Basis of preparation

These accounts 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.

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (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.

Community Church Killingworth CIO meets the definition of a public benefit entity under FRS 102.

2.2 Preparation of the accounts on a going concern basis

The charity reported total unrestricted funds at the year end of £136,045 and has already secured a significant amount of funding for the current year. The trustees are of the view that the immediate future of the charity for the next 12 months is secure and that on this basis the charity is a going concern.

Due to the COVID-19 pandemic, it has put pressure on all businesses in 2021-22. It should be noted that the creditors are being paid when the payments are falling due. No other significant events affecting the Charity since the year end.

3 Income

3.1 Recognition of income

Income is recognised when the charity has entitlement to the resources, any performance conditions attached to the item(s) of income have been met, it is more likely than not that the resources will be received and the monetary value can be measured with sufficient reliability

3.2 Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by FRS102 SORP or FRS102.

3.3 Grants and donations

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria of income recognition are met.

COMMUNITY CHURCH KILLINGWORTH CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2022

3.4 Volunteer help

The value of volunteer help received is not included in the accounts but is described in the trustees' annual report.

3.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

3.6 Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

4 Expenditure and liabilities

4.1 Liability recognition

Liabilities are recognised when it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

4.2 Charitable activities

Expenditure on charitable activities includes the costs of work and other activities undertaken to further the purposes of the charity and their associated support costs.

4.3 Governance and support costs

Support costs have been allocated between governance cost and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

4.4 Irrecoverable VAT

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

4.5 Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

COMMUNITY CHURCH KILLINGWORTH CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2022

5 Assets

5.1 Tangible fixed assets for use by the charity

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis, the charity does not currently have any tangible fixed

Building	No depreciation.
Fixtures, fittings and equipment	Straight line over three years

COMMUNITY CHURCH KILLINGWORTH CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2022

Analysis of income

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
6 Donations and legacies				
Donations and gifts	12,168	-	12,168	8,141
Gift Aid donations	33,213	-	33,213	35,664
Services	60	-	60	100
Gift Aid	8,422	-	8,422	8,092
	<u>53,863</u>	<u>-</u>	<u>53,863</u>	<u>51,997</u>
7 Charitable activities				
<u>Income from grants</u>				
World mission	-	-	-	1,908
	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,908</u>
8 Other trading activities				
Fundraising events	65	-	65	-
	<u>65</u>	<u>-</u>	<u>65</u>	<u>-</u>
9 Income from investments				
Bank Interest	19	-	19	255
	<u>19</u>	<u>-</u>	<u>19</u>	<u>255</u>

Income was £53,947 (2021: £54,160) of which £53,947 was unrestricted or designated (2021: £54,160) and £0 was restricted (2021: £0)

COMMUNITY CHURCH KILLINGWORTH CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2022

Analysis of expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
10 Charitable activities				
<u>Direct costs</u>				
Support	400	-	400	-
Volunteer costs	129	-	129	-
Training	90	-	90	-
Pastoral gifts	1,631	-	1,631	1,009
Speakers	100	-	100	100
Children's work	216	-	216	345
Outreach	464	-	464	1,470
world mission	-	-	-	18,605
Project resources	2,080	-	2,080	-
<u>Support costs</u>				
Administration	1,158	-	1,158	791
Building capital refunds	-	120,820	120,820	-
Licences	425	-	425	1,519
External support	22,080	100	22,180	1,140
Insurance	428	-	428	414
Room hire	150	-	150	-
Refreshments	318	-	318	50
Equipment	724	-	724	267
Building expenses	2,400	-	2,400	2,454
Depreciation	3,030	-	3,030	2,940
<u>Governance costs</u>				
Independent examiner's fees for reporting on the accounts	630	-	630	600
	<u>36,453</u>	<u>120,920</u>	<u>157,373</u>	<u>31,704</u>

Expenditure on charitable activities was £157,373 (2021: £31,704) of which £36,453 was unrestricted or designated (2021: £31,704) and £120,920 was restricted (2021: £0)

COMMUNITY CHURCH KILLINGWORTH CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2022

11 Fees for examination of the accounts

	2022 £	2021 £
Independent examiner's fees for reporting on the accounts	630	600
	630	600

There were no other fees paid to the examiner (2021: £nil)

12 Transactions with trustees

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.

Trustees' expenses

No trustee expenses have been incurred in the year.

Transaction(s) with related parties

There have been no related party transactions in the reporting period.

13 Corporation Taxation

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

COMMUNITY CHURCH KILLINGWORTH CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2022

	Fixture, fittings and equipment £	Building £	Total £
14 Tangible fixed assets			
Cost			
Balance brought forward	8,910	53,054	61,964
Additions	-	-	-
Disposals	-	-	-
Balance carried forward	8,910	53,054	61,964
Depreciation			
Basis	SL		
Rate	33%		
Balance brought forward	5,880	-	5,880
Depreciation charge for year	3,030	-	3,030
Disposals	-	-	-
Balance carried forward	8,910	-	8,910
Net book value			
Brought forward	3,030	53,054	56,084
Carried forward	-	53,054	53,054

Building cost relates to the preparation and professional fees for the future purchases of a property.

15 Cash at bank and in hand

	2022 £	2021 £
CCK current account	14,145	8,567
Deposit account	126,880	231,861
CCK cash	194	344
Footsteps cash	-	213
	141,219	240,985

16 Creditors and accruals (payable within 1 year)

	2022 £	2021 £
Accruals		
Independent examination of accounts	1,230	600
	1,230	600

19 Events after the end of the reporting period

Due to the COVID-19 pandemic, it has put pressure on all businesses in 2021/22. It should be noted that the creditors are being paid when the payments are falling due. No other significant events affecting the Charity since the year end.

COMMUNITY CHURCH KILLINGWORTH CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2022

20 Analysis of charitable funds

Analysis of movements in unrestricted funds

For the year ended 31 March 2022

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Unrestricted funds					
General unrestricted fund	96,296	53,947	(36,453)	2,255	116,045
Designated funds					
Bequest to Community Church	20,000	-	-	-	20,000
Totals	116,296	53,947	(36,453)	2,255	136,045

For the year ended 31 March 2021

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Unrestricted funds					
General unrestricted fund	73,840	54,160	(31,704)	-	96,296
Designated funds					
Bequest to Community Church	20,000	-	-	-	20,000
Totals	93,840	54,160	(31,704)	-	116,296

Purpose of unrestricted funds

General unrestricted fund	The 'free reserves' of the charity
Designated Fund - Bequest to Community Church	Cost of employing a Youth leader in the future.

Analysis of movement in restricted funds

For the year ended 31 March 2022

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Restricted funds					
Building fund	124,864	-	(120,920)	-	3,944
Building costs	53,054	-	-	-	53,054
Footsteps	394	-	-	(394)	-
CAP	1,861	-	-	(1,861)	-
Totals	180,173	-	(120,920)	(2,255)	56,998

COMMUNITY CHURCH KILLINGWORTH CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2022

For the year ended 31 March 2021

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Restricted funds					
Building fund	124,864	-	-	-	124,864
Building costs	53,054	-	-	-	53,054
Footsteps	394	-	-	-	394
CAP	1,861	-	-	-	1,861
Totals	180,173	-	-	-	180,173

Purpose of restricted funds

Restricted funds represent income resources used for a specific purpose within the charity as identified by the donor.

Building Fund	Funds for improvements to the premises.
Building costs	Funds to cover future depreciation costs
Footsteps	Self funding project.
CAP	Self funding project.

Transfers between funds

	Reason for transfer	Amount £
Between unrestricted and restricted funds	Footsteps fund closed.	394
Between unrestricted and restricted funds	CAP fund closed.	1,861

21 Capital commitments

As at 31 March 2022, the charity has a capital commitment to purchase a property which as yet has not been identified. (2021 £350,000 purchase which did not proceed)

22 Guarantee

There have been no guarantees given by the charity at 31 March 2022.

23 Debt

There is no debt outstanding which is owed by the charity and which is secured by an excess charge on any of the assets of the charity at 31 March 2022.

24 Governing document

The organisation is a Charitable Incorporated Organisation - Foundation registered on 14 March 2014 as a body corporate under part 11 of the Charities Act 2011.

COMMUNITY CHURCH KILLINGWORTH CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2022

25 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2019 £
Tangible fixed assets	53,054	-	53,054	56,084
Cash at bank and in hand	84,221	56,998	141,219	240,985
Other net current assets/(liabilities)	(1,230)	-	(1,230)	(600)
	<u>136,045</u>	<u>56,998</u>	<u>193,043</u>	<u>296,469</u>

COMMUNITY CHURCH KILLINGWORTH

England & Wales - Charity number 1156220

Accounts

COMMUNITY CHURCH KILLINGWORTH CIO

REPORT AND FINANCIAL STATEMENTS
For the year ended 31 March 2021

Charity Number 1156220

COMMUNITY CHURCH KILLINGWORTH CIO
ANNUAL REPORT AND FINANCIAL STATEMENTS
For the year ended 31 March 2021

Contents	Page
Trustees annual report	1 to 4
Independent examiners report	5
Statement of Financial Activities	6
Balance sheet	7
Notes to the financial statements	8 to 15

Community Church Killingworth
TRUSTEES ANNUAL REPORT
For the year ended 31 March 2021

The trustees are pleased to present their annual trustees' report together with the financial statements of the charity for the year ended 31 March 2021.

The financial statements comply with the Charities Act 2011, the Memorandum and Articles of Association, and 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)

1. Objectives and Activities

- The advancement of the Christian faith.
- The relief of sickness, financial poverty and hardship.
- The promotion of good health through the provision of funds, goods and services, and counselling both in the UK and overseas.
- The furtherance of religious or secular public education through the provision of life skills both here and overseas.

2. Achievements and Performance

Whilst we have made every effort to work within the guidance by the Charity Commissioners on public benefit, Covid has created huge challenges this year. However, the use of technology has allowed some activities to continue while others have been temporarily suspended. Financially the church has continued to be well supported through regular electronic giving from the majority of its members. Additionally, savings have been made on building rental costs offset by some increases in CCLI licencing and streaming costs.

1. Our weekly acts of worship and small group gatherings for adults have been able to continue via Zoom and live streaming. Our 'Footsteps' mother and toddler group, children's group and gatherings for the elderly have been unable to continue but will resume when protocol allows.
2. Unfortunately, our support of local schools in assembly and classroom activities has been suspended throughout the year due to Covid. However, we did provide funding and support for Christingle lesson packs to enable schools to deliver their own Christingle services this year.
3. Although we no longer have our 'Christians Against Poverty' centre, we have continued to assist and support individuals known to us who have specific needs. Where appropriate we continue to signpost those struggling with debt to other local CAP centres. We have also contributed resources to local food banks. The provision of food, clothing and toiletries to local charities working with the homeless and needy of our city has continued.

Community Church Killingworth
TRUSTEES ANNUAL REPORT
For the year ended 31 March 2021

4. We have provided ongoing financial support to a family in Romania who are helping to meet the needs particularly of children and the elderly in the village of Poiana. Financial support has also continued to a family in Mexico whose ministry includes the building of homes for the poor and homeless.
5. The provision of food, clothing and toiletries to local charities working with the homeless and needy of our city has continued.

3. Financial review

Review of the year

The results for the year and the company's financial position at the end of the year are shown in the attached financial statements.

During the year the Charity had income of £54,160 (2020: £61,363) of which £nil was restricted (2020: £8,993) and expenditure of £31,704 (2020: £51,008) of which £nil was restricted (2020: £9,984). There was an operating surplus of £22,456 (2020: £10,354) of which £nil was restricted (2020: deficit £991).

At 31 March 2021 the Charity had net assets of £296,469 (2020: £274,013) of which £180,173 was restricted (2020: £180,173).

Reserves policy/No reserves reason/Going concern

The Trustees consider the level of reserves, £116,296 (2020: £93,840), prudent for the Charity at this time taking into account potential liabilities in the event that the charity ceased. Our Reserves Policy is reviewed annually.

4. Plans for future periods

There has been no further progress on the purchase of a building due to the coronavirus pandemic. The situation continues to be under review and will be revisited when circumstances allow.

5. Reference and administrative details of the charity, its trustees and advisors

Registered charity name	Community Church Killingworth
Charity number	1156220
Registered office	32 Flodden, Killingworth, Newcastle upon Tyne NE12 6NF

**6. Reference and administrative details of the charity, its trustees and advisors
(continued)**

Trustees and Members of the Board

David Forrest – chair
David Glover
Peter Bentley
Alastair Hetherington
Norman Moderate – secretary / treasurer

Independent Examiner

Doug Maltman FMAAT
Connected Voice Business Services Ltd
Higham House
Higham Place
Newcastle upon Tyne.
NE1 8AF.

Bankers

Barclays Bank

Solicitors

Mincoffs Solicitors LLP
5 Osborne Terrace
Newcastle upon Tyne NE2 1SQ

Fund held as custodian trustees on behalf of others

None

Exemptions from disclosures

None

6. Structure, governance and management

Governing Document

The organisation is a Charitable Incorporated Organisation - Foundation registered on 14 March 2014 as a body corporate under part 11 of the Charities Act 2011.

Recruitment and Appointment of the Board

Trustees are selected on the basis of specialist skills and commitment to the objectives and aims of the organisation.

Board Induction and Training

New Board Members are introduced to the work of the organisation and informed of their legal roles and responsibilities at an induction meeting. The induction and training programme for new Board Members includes:

- A briefing by the Chair or Chief Executive
- An explanation of roles and responsibilities as a Board Member
- Copies of the main company documents including the Memorandum and Articles of Association and the Financial Statements
- Copy of the business plan and most recent evaluation report
- Copies of recent board papers including budgets and management accounts
- A copy of the Charity Commission publication "How to be an Effective Trustee"
- A copy of the governance structure.

7. Statement of Trustee Responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity SORP 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 incoming resources and application of resources, including the receipts and payments of the charity for that year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 22.09.2021 and signed on their behalf by: David T Forrest
Chair

COMMUNITY CHURCH KILLINGWORTH CIO

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

For the year ended 31 March 2021

I report on the financial statements of Community Church Killingworth CIO for the year ended 31 March 2021, which are set out on pages 6 to 15.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

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

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the 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

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a "true and fair" view which is not a matter considered as part of an independent examination.

I have 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.

Doug Maltman FMAAT
Connected Voice Business Services Ltd
Higham House
Higham Place
Newcastle upon Tyne
NE1 8AF
Date: 22.08.2021

COMMUNITY CHURCH KILLINGWORTH CIO

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 March 2021

	Notes	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020 (Revised)
		£	£	£	£
Income from:					
Donations and legacies	6	51,997	-	51,997	60,767
Charitable activities					
Grants and contracts	7	1,908	-	1,908	-
Investments	8	255	-	255	595
Total income		54,160	-	54,160	61,362
Expenditure on:					
Charitable activities					
Operation of the charity	9	31,704	-	31,704	51,008
Total expenditure		31,704	-	31,704	51,008
Net income/(expenditure) and net movement of funds		22,456	-	22,456	10,354
Reconciliation of funds					
Total funds brought forward		93,840	180,173	274,013	263,659
Total funds carried forward		116,296	180,173	296,469	274,013

The Statement of Financial Activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities

The notes on pages 8 to 15 form an integral part of these accounts.

BALANCE SHEET

As at 31 March 2021

	Notes	£	Total 2021 £	£	Total 2020 £
<u>Fixed assets</u>					
Tangible assets	15		56,084		59,024
Total fixed assets			56,084		59,024
<u>Current assets</u>					
Cash at bank and in hand	16	240,985		216,057	
Total current assets		240,985		216,057	
Creditors: amounts falling due within one year	17	(600)		(1,068)	
Net current assets			240,385		214,989
Total net assets or liabilities			296,469		274,013
<u>Funds of the charity</u>					
Unrestricted income funds			116,296		93,840
Restricted income funds			180,173		180,173
Total funds			296,469		274,013

The notes on pages 8 to 15 form an integral part of these accounts.

These financial statements were approved by the Board on: 22.09.2021

and are signed on its behalf by: D T Forrest
Chair

COMMUNITY CHURCH KILLINGWORTH CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2021

1 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

2 Basis of accounting

2.1 Basis of preparation

These accounts 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.

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (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.

Community Church Killingworth CIO meets the definition of a public benefit entity under FRS 102.

2.2 Preparation of the accounts on a going concern basis

The charity reported total unrestricted funds at the year end of £116,296 and has already secured a significant amount of funding for the current year. The trustees are of the view that the immediate future of the charity for the next 12 months is secure and that on this basis the charity is a going concern.

Due to the COVID-19 pandemic, it has put pressure on all businesses in 2020-21. It should be noted that the creditors are being paid when the payments are falling due. No other significant events affecting the Charity since the year end.

3 Income

3.1 Recognition of income

Income is recognised when the charity has entitlement to the resources, any performance conditions attached to the item(s) of income have been met, it is more likely than not that the resources will be received and the monetary value can be measured with sufficient reliability

3.2 Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by FRS102 SORP or FRS102.

3.3 Grants and donations

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria of income recognition are met.

COMMUNITY CHURCH KILLINGWORTH CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2021

3.4 Volunteer help

The value of volunteer help received is not included in the accounts but is described in the trustees' annual report.

3.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

3.6 Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the

4 Expenditure and liabilities

4.1 Liability recognition

Liabilities are recognised when it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

4.2 Charitable activities

Expenditure on charitable activities includes the costs of work and other activities undertaken to further the purposes of the charity and their associated support costs.

4.3 Governance and support costs

Support costs have been allocated between governance cost and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

4.4 Irrecoverable VAT

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

4.5 Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

5 Assets

5.1 Tangible fixed assets for use by the charity

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis, the charity does not currently have any tangible fixed

Building	No depreciation.
Fixtures, fittings and equipment	Straight line over three years

COMMUNITY CHURCH KILLINGWORTH CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2021

Analysis of income

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
6 Donations and legacies				
Donations and gifts	8,141	-	8,141	14,910
Gift Aid donations	35,664	-	35,664	33,763
Services	100	-	100	-
Gift Aid	8,092	-	8,092	12,094
	<u>51,997</u>	<u>-</u>	<u>51,997</u>	<u>60,767</u>
7 Charitable activities				
<u>Income from grants</u>				
World mission	1,908	-	1,908	-
	<u>1,908</u>	<u>-</u>	<u>1,908</u>	<u>-</u>
8 Income from investments				
Bank interest	255	-	255	595
	<u>255</u>	<u>-</u>	<u>255</u>	<u>595</u>

Income was £54,160 (2020: £61,363) of which £54,160 was unrestricted or designated (2020: £52,370) and £0 was restricted (2020: £8,993)

COMMUNITY CHURCH KILLINGWORTH CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2021

Analysis of expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
9 Charitable activities				
<u>Direct costs</u>				
Salaries	-	-	-	1,707
CAP UK	-	-	-	7,350
Training	-	-	-	162
CAP expenses	-	-	-	55
Client aid	-	-	-	312
Pastoral gifts	1,009	-	1,009	581
Speakers	100	-	100	510
Children's work	345	-	345	196
Outreach	1,470	-	1,470	1,652
world mission	18,605	-	18,605	15,593
Acts 435	-	-	-	118
Project resources	-	-	-	132
<u>Support costs</u>				
Administration	791	-	791	2,317
Payroll costs	-	-	-	168
Legal fees	-	-	-	5,784
Survey fees	-	-	-	780
Membership fees	-	-	-	120
Licences	1,519	-	1,519	-
External support	1,140	-	1,140	1,140
Insurance	414	-	414	364
Transport	-	-	-	480
Room hire	-	-	-	4,729
Refreshments	50	-	50	386
Equipment	267	-	267	2,036
Building expenses	2,454	-	2,454	796
Depreciation	2,940	-	2,940	2,940
<u>Governance costs</u>				
Independent examiner's fees for reporting on the accounts	600	-	600	600
	31,704	-	31,704	51,008

Expenditure on charitable activities was £31,704 (2020: £51,008) of which £31,704 was unrestricted or designated (2020: £41,025) and £0 was restricted (2020: £9,983)

COMMUNITY CHURCH KILLINGWORTH CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2021

10 Fees for examination of the accounts

	2021 £	2020 £
Independent examiner's fees for reporting on the accounts	600	600
Other accountancy services - Payroll fees	-	168
	600	768

There were no other fees paid to the examiner (2020: nil)

11 Analysis of staff costs and the cost of key management personnel

	2021 £	2020 £
Salaries and wages	-	1,707
	-	1,707

No employee received remuneration above £60,000 (2020: nil)

The key management personnel of the charity, comprise the trustees. The total employee benefits of the key management personnel of the charity were £0.

12 Staff numbers

The average monthly head count was 1 staff (2020: 1 staff) and the average monthly number of full-time equivalent employees during the year were as follows:

	2021 Number	2020 Number
The parts of the charity in which the employee's work		
Charitable activities	0.4	0.4
	0.4	0.4

13 Transactions with trustees

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.

Trustees' expenses

No trustee expenses have been incurred in the year.

Transaction(s) with related parties

There have been no related party transactions in the reporting period.

COMMUNITY CHURCH KILLINGWORTH CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2021

14 Corporation Taxation

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

15 Tangible fixed assets

Cost

Balance brought forward

Additions

Disposals

Balance carried forward

Depreciation

Basis

Rate

Balance brought forward

Depreciation charge for year

Disposals

Balance carried forward

Net book value

Brought forward

Carried forward

	Fixture, fittings and equipment £	Building £	Total £
Balance brought forward	8,910	53,054	61,964
Additions	-	-	-
Disposals	-	-	-
Balance carried forward	8,910	53,054	61,964
	SL		
	33%		
Balance brought forward	2,940	-	2,940
Depreciation charge for year	2,940	-	2,940
Disposals	-	-	-
Balance carried forward	5,880	-	5,880
Brought forward	5,970	53,054	59,024
Carried forward	3,030	53,054	56,084

Building cost relates to the preparation and professional fees for the future purchases of a property.

16 Cash at bank and in hand

	2021 £	2020 £
CCK current account	8,567	9,444
CAP 1 current account	-	1,217
CAP 2 current account	-	276
Deposit account	231,861	204,605
CCK cash	344	302
Footsteps cash	213	213
	240,985	216,057

COMMUNITY CHURCH KILLINGWORTH CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2021

17 Creditors and accruals (payable within 1 year)

	2021 £	2020 £
Accruals		
Independent examination of accounts	600	600
Other accruals	-	468
	600	1,068

18 Events after the end of the reporting period

Due to the COVID-19 pandemic, it has put pressure on all businesses in 2020/21. It should be noted that the creditors are being paid when the payments are falling due. No other significant events affecting the Charity since the year end.

19 Analysis of charitable funds

Analysis of movements in unrestricted funds

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Unrestricted funds					
General unrestricted fund	73,840	54,160	(31,704)	-	96,296
Designated funds					
Bequest to Community Church	20,000	-	-	-	20,000
Totals	93,840	54,160	(31,704)	-	116,296

Purpose of unrestricted funds

General unrestricted fund	The 'free reserves' of the charity
Designated Fund - Bequest to Community Church	Cost of employing a Youth leader in the future.

Analysis of movement in restricted funds

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Restricted funds					
Building fund	124,864	-	-	-	124,864
Building costs	53,054	-	-	-	53,054
Footsteps	394	-	-	-	394
CAP	1,861	-	-	-	1,861
Totals	180,173	-	-	-	180,173

COMMUNITY CHURCH KILLINGWORTH CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2021

Purpose of restricted funds

Restricted funds represent income resources used for a specific purpose within the charity as identified by the donor.

Building Fund	Funds for improvements to the premises.
Building costs	Funds to cover future depreciation costs
Footsteps	Self funding project.
CAP	Self funding project.

20 Capital commitments

As at 31 March 2021, the charity had a capital commitment to purchase a property which has a market value of £350,000. (2020 -£425,000)

21 Guarantee

There have been no guarantees given by the charity at 31 March 2021.

22 Debt

There is no debt outstanding which is owed by the charity and which is secured by an excess charge on any of the assets of the charity at 31 March 2021.

23 Governing document

The organisation is a Charitable Incorporated Organisation - Foundation registered on 14 March 2014 as a body corporate under part 11 of the Charities Act 2011.

24 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2019 £
Tangible fixed assets	56,084	-	56,084	59,024
Cash at bank and in hand	60,812	180,173	240,985	216,057
Other net current assets/(liabilities)	(600)	-	(600)	(1,068)
	<u>116,296</u>	<u>180,173</u>	<u>296,469</u>	<u>274,013</u>