

TILE KILN CHURCH

England & Wales · Charity number 1172738

Details

Status Registered

Legal form CIO

Registered 2017-04-25

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

Contact

Address Tile Kiln Church
Robin Way
Chelmsford
CM2 8AU

Phone 01245698218

Email admin@tilekilnchurch.org.uk

Website <http://www.tilekilnchurch.org.uk/>

Activities

Objects: THE OBJECT OF THE CIO IS TO ADVANCE THE CHRISTIAN FAITH FOR THE PUBLIC BENEFIT IN ACCORDANCE WITH THE STATEMENT OF BELIEFS IN THE SCHEDULE HERETO IN CHELMSFORD, ESSEX AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE CHARITY TRUSTEES MAY FROM TIME TO TIME THINK FIT.

Activities: As a church for the local community we offer, in addition to our regular Sunday worship service, a range of activities for adults, young people and children designed to explore Christian faith and provide practical care and support including a pre-school, clubs, toddler group, drop-in centre and lunch club. We also support financially the work of other Christian organisations and individuals.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** Religious Activities
- **Who:** Children/young People, Elderly/old People, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Essex

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2025-08-31 | £246,045 | £222,820 | - | - |
| 2024-08-31 | £297,068 | £189,375 | - | - |
| 2023-08-31 | £370,170 | £234,580 | - | - |
| 2022-08-31 | £299,529 | £250,806 | - | - |
| 2021-08-31 | £224,068 | £228,961 | - | - |
| 2020-08-31 | £258,455 | £263,938 | - | - |

Trustees

| Name | Role | Appointed |
|-------------------------------|-------|------------|
| Daniel Peter Demonakis | Chair | 2019-04-15 |
| Anita Simpson | | 2025-04-10 |
| GRANT MITCHELL SMITH | | 2021-01-18 |
| Neil Wesley Hutchinson | | 2023-02-07 |
| STEPHEN JOHN MOORE | | 2017-04-25 |

TILE KILN CHURCH

England & Wales - Charity number 1172738

Accounts

TILE KILN CHURCH

Charity number: 1172738

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st AUGUST 2025

TILE KILN CHURCH

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TILE KILN CHURCH

LEGAL AND ADMINISTRATIVE INFORMATION FOR THE YEAR ENDED 31 AUGUST 2025

| | |
|------------------------------|---|
| Trustees | Mr D Demonakis, Chair Mr Stephen Moore Mr Ian Parker Mr Grant Smith Mr Neil Hutchinson A Simpson (appointed 10th April 2025) |
| Leadership Team | Mr Tim Goodall, Pastor Mr Jonathan Bland Mr Andrew Moore Mrs Elizabeth Parker Mrs Susan Smith |
| Charity number | 1172738 |
| Principle Office | Robin Way Chelmsford Essex CM2 8AU |
| Independent Examiners | Community360 Winsley's House High Street Colchester CO1 1UG |
| Bankers | The Co-operative Bank plc PO Box 101 1 Balloon Street Manchester M60 4EP |

TILE KILN CHURCH

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2025

1. Objectives and activities

a. Policies and objectives

The objective of the CIO is to advance the Christian faith for the public benefit in accordance with the statement of beliefs and practices in the Schedule hereto in Chelmsford, Essex and in such other parts of the United Kingdom or the world as the charity trustees may from time to time think fit.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Activities

The year has seen the completion of extending and improving the church building. The completion of the catering kitchen, conversion of the old kitchen into two toilets, one of which is an accessible toilet, and adding office space has enabled the church to continue to serve the community in improving ways. Ensuring safeguarding compliance at Fledgelings Preschool whilst new activities are established has allowed the church to continue to reach out to the community amidst the continued economic and political fragility of our times. Each year that goes by, the church continues to learn to love and care for one another, serve the Tile Kiln Estate and surrounding community, and worship and trust in the Lord Jesus Christ.

The three following sections express the ways in which the church has carried out its purposes, with express attention paid to the immediate church community, the wider local community, and the worldwide community.

b.1 Church community

We make it our aim to equip the church membership to be part of God's mission in the world, living for Jesus Christ and being ready to love and serve the local Tile Kiln community as well as the wider Chelmsford and worldwide community.

Equipping membership for serving the community takes place through regular Sunday morning services, which continue to be valued for worship, teaching, sharing testimony and news, and prayerful support. It also happens through the regular meeting of small groups which meet for Bible study, growth in faith, encouragement, prayer, support and reaching into the community. This year we also enjoyed a day away at a local farm, building friendship and community amongst the church members. One commented: *"The effort and thoughtfulness that went into planning and executing the event were evident, and it made for a meaningful and memorable experience. We are so grateful to you and the team for making it all possible."* We continue to encourage physical, in-person, meeting together as church, especially for our weekly Sunday service. Our live-stream continues to serve members of the church who are suffering sickness. We continue to seek ways to engage with technology in a manner that provides an entry way to the church community, recognising that technology can be equally isolating as it can be a place for community.

Our vision to 'grow through connection: up with God, in with one another, and out with the community' remains a vital stake in the ground as we seek to build up the membership and reach out to the community around us.

The regular meetings of the church provide vital support for those in difficult circumstances and particularly those facing the challenge of ill health enabling them to thereby support others who face challenging times. We have supported a number of families through times of sickness, medical treatment, and have continued to provide a place of support and healing for those grieving the death of loved ones, through practical care and funeral and thanksgiving services.

The addition of a part-time administrator onto the staff at the church has been successful in relieving the pressure on volunteers, bringing consistency to aspects of church administration, and seen the development of the administrative work in a professional manner.

TILE KILN CHURCH

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2025

b.2 Local community

b.2.1 Fledgelings Preschool

The staff team, which has remained constant this year, works very well together. Once again, we have had a high proportion of SEND children, but the staff have managed their differing needs with confidence. We have been able to successfully secure an EHCP for a child in July, which enabled him to access a local school place with 1:1 intervention and support. The church's administrator has experience in negotiating the SEND provision system, and has been able to provide invaluable assistance to staff and parents.

Local Authority Advisers have been positive about the standard of care given to these special children: "exemplary practice" was the comment of an Inclusion Partner in relation to a SEND child with a high level of need.

We have worked closely with Mildmay, our local primary school. This has allowed us to use their Forest school area to offer our children 6 weeks of this experience, which was fantastic.

Sadly, the mother of one of our children passed away this year. We have been closely supporting the family and working with the child in helping him with his grief.

There have been major physical improvements to the rooms used by the preschool. Carpets have been replaced with vinyl flooring or tiles, suitable for preschool activities and allowing easier cleaning. The building alterations allow us to continue to keep child safeguarding as our top priority.

Every year we hold a Sunday service to celebrate Fledgelings. This enables the church to keep up with developments at preschool and to support Fledgelings in prayer and giving.

Fundraising: We have used our funds to develop our areas of learning, focusing on our outdoor area and role play, to continue to improve our quality of provision.

Parents continue to trust us with their children and to feedback positively on their children's experience of preschool:

"Thank you for always being a system of support, from speech to helping us with Coeliacs, you have always been there. Now she is doing so well and so confident so thank you, thank you for being there for me as a mum"

"Thank you for all your care and support, I've watched my baby go into nursery with a smile and walk out a big boy. You are so patient with all his food issues and this has been a huge help"

"Words cannot express how grateful we are to have you all, and how sad we are to say goodbye. Thank you for the years of kindness and support"

"Thank you for all your hard work, care, dedication & beautiful creativity. You are truly making growing up so much fun for all the little ones in your care"

"Once again, we can't thank you enough for your patience, expertise and kindness. She's been telling us all week how excited she is for preschool, still getting used to the separation part from mum. So glad that she was able to express that she loves preschool, very happy with the progress she is making. Thank you, Amy and the team, for all your hard work and efforts with her."

"Dear all the Fledgelings staff. Thank you for everything you have done for M. It has been like leaving her with family. We will miss you all so much."

TILE KILN CHURCH

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2025

b.2.2 Food on Friday

Food on Friday continues to provide a crucial place for many older folks in the community. The aim remains to introduce the lonely and elderly in our community to the love and friendship of Jesus Christ and his followers, through a 2-course meal, followed by tea, coffee and a short thought for the day. The team continues to develop and change, with some retiring and new folk joining. The team are able to support those who come through keeping in touch and ensuring human contact, especially to those who are on their own or whose families live many miles away. We have enjoyed new people from the community joining in this past year, and have been particularly glad to help one person who was unable to come find community and friendship in other activities of the church.

The catering department has again received a 5* rating for food hygiene.

b.2.3 Open-door coffee

The Open-door coffee morning has grown across the year and now has a large, regular group of all ages who attend most weeks. The cakes are beginning to gather a reputation of their own!

We are pleased to be able to open our doors regularly, and provide an even warmer and increasingly better-equipped setting for welcoming our community. Open-door coffee continues to flourish with the new kitchen and a growing team of helpers. We are able to provide companionship and support for members of the community who appreciate the warm space, smiling helpers, and good coffee and cake. We particularly notice that we are reaching those who have no regular contact with others, and so are pleased to be able to bring those coping with loneliness into contact with other people.

We're thrilled many are finding Open-door coffee so warm, welcoming, and friendly, which has been particularly seen in the flourishing of friendships between those who initially met at Open-door coffee.

b.2.4 CAMEO

The CAMEO group had its first birthday in April, celebrating the occasion with a birthday party to which all who had been across the year were invited. It has been a year of good consolidation and growth, as the vision to reach those who are on the margins of the community, particularly those affected by dementia and Alzheimer's and those who care for them, as well as those who struggle with loneliness, grows. The café-style afternoon of gentle games, memory games, friendship and conversation, has had many highlights across the year, including a D-Day event, the sing & sign choir from the local primary school visiting to sing Christmas songs, welcoming special guests, including Sharon Markham, dementia advisor for the Dementia Society, who commented:

"Just wanted to say what a lovely group CAMEO is. You have created an amazing space for people to come together which has so many benefits."

We continue to be delighted to be able to provide a safe place for those who sometimes struggle with such social interaction, and are pleased to see the core group continuing, along with new people coming along.

b.2.5 Community support

Our support for the local community has continued through this year, particularly with the cost-of-living challenges. We regularly support Chelmsford Foodbank, through food collections, particularly around Harvest, and in signposting people in the community toward the provision of the Foodbank. We are able to provide food vouchers for those in need, and are pleased to help those signposted to us.

We continue to be involved with CAP (Christians Against Poverty). We are pleased that a number of our membership are part of the Befrienders volunteer team, and were glad to have an update from the Chelmsford CAP Debt Centre manager in May, hearing stories of those who have been helped, and praying for the work. CAP exists to help people get out of debt, and we have been pleased to help this initiative particularly with the increasing hardships many face as prices continue to rise.

TILE KILN CHURCH

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2025

We have been recognised again as a dementia friendly church, with our accreditation renewed in September, as we continue to seek to make improvements in our support of those who suffer with dementia in its various forms, and to provide space for the support of those who care for them.

We have been able to continue to develop the use of our building to support appropriate community activities for the benefit of the community. There has been growth in the regular keep fit classes, including for those who are in the older age ranges, with the provision for seated exercise classes.

At our annual community day, over 200 people enjoyed traditional village fayre style games, good food from local providers (who have asked to come back again next year!), and free tea, coffee, cake and craft for the children. We were pleased to be able to grow the day and our interaction with our local community, and seek to go from strength to strength in the coming years.

b.2.6 Children & young people

TK Toddlers continues to support a growing number of young children and their parents, grandparents, and carers. It is gratifying to see friendships across the group grow, with honest and supportive conversations taking place. The yearly Christmas meal was a highlight for parents and carers able to enjoy friendship without their toddlers, and the subsidy provided by the church is always commented on positively. We are particularly pleased to be able to welcome a growing number of dads and granddads to the group.

We have given more considered thought and planning to our engagement with young people and children. The volunteer team has been supplemented and focused our efforts on Sunday provision for youth and children. We are pleased that the young people's group has stabilized, with friendships growing, although there are still challenges, including mental health and educational needs. The children's provision continues to provide much encouragement, and lots of joyful noise!

b.2.7 Holiday Club

Our annual Easter Holiday Club was all in-house this year, with a great team of 20 volunteers. The Holiday Club reached 34 primary school aged children, who had fun with crafts, games, stories, and songs, learning about what it means to be on Jesus' Team. Such was the fun had, one child asked whether there would be another one next week! We were glad to invite families to our Holiday Club Sunday, and had a great time recapping the week with some of the children's families.

b.2.8 Christmas

Our annual Carol Service continued to grow year on year following the pandemic. We were delighted to share the good news of Jesus Christ with around 200 people this year. As there was standing room only at the carol service, we are giving careful consideration to how to accommodate the growing numbers. We have also enjoyed our Family Nativity Service, an open and relaxed service remembering the birth of Jesus through drama and carols.

b.3 Worldwide community

We continued our support of organisations and missionaries at work in Kenya, Uganda and Romania, and continued our support of locally-based mission organisations that work supporting young people through mentoring and lunch clubs in secondary school, the Chelmsford Foodbank, and those struggling with debt through support of the Chelmsford CAP Debt Centre.

We have commenced a deeper review of our support, with a number of changes expected to result. We want to ensure that our support both meets our charitable aims and objectives, and is of real practical help to the organisations and missionaries we support. We look forward to the outcome of this in the months ahead.

TILE KILN CHURCH

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2025

2. Financial and Operations

Going concern

The Trustees have a reasonable expectation that the CIO has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing these financial statements.

Financial activities 1 September 2024 - 31 August 2025: Congregation Funds

Reserves policy The Church congregation accounts and the accounts of the Fledgelings Preschool are managed separately despite being part of the same charity and this summary reflects that operational distinction. In arriving at a reserves policy, the Trustees want to reflect biblical principles as well as ensuring that any policy meets the requirements of the Charity Commission.

The Trustees understand the main biblical principles in this area as:

- Not hoarding riches for their own sake as expounded in both Genesis Chapter 41 and Matthew 6:19-21 and of;
- Using those riches (either now or in the future) for the benefit of the Kingdom of God or;
- Storing some of them so as to ensure the future continuing activities of the church. Our general reserves policy is to retain sufficient reserves:
 - To ensure that the church has sufficient funds to meet its short-term financial commitments;
 - To demonstrate that the church is sustainable into the future;
 - To ensure that the church is able to manage future unforeseen financial difficulties; and
 - To ensure that excessive funds are not held without any identifiable reason or for any identifiable purpose.

This reserves policy relates only to the unrestricted funds. Restricted funds may be held in addition to be used for the restricted purpose for which they were given. The Charity Trustees also agreed to maintain all existing designations of general funds including holding £40,000 of reserves, £20,000 to cover the operating costs for the church and £20,000 to cover contingency funding for the preschool. The level of unrestricted reserves was reviewed during the year; the church reserve was increased to £20,000 to cover committed expenditure for 3 months and the pre-school reserves were reduced to £20,000 to cover redundancy liability which was significantly reduced with a change in staff over the last few years.

Buildings

Essential maintenance has been undertaken during the year as well as the completion of the building project as mentioned earlier. The works carried out were within budget. All funds were donated by Church members apart from one grant from a trust totalling £30,000.

Gifts and donations

The Trustees apply the funds of Tile Kiln Church at their discretion and in accordance with the charitable purposes and objectives of the charity. The Trustees have appointed the Tile Kiln Leadership team to consider gifts on their behalf and to make recommendations in accordance with the objectives. Any decision to award a gift remains the responsibility of the Trustees. The leadership team propose an annual plan of proposed application of charitable funds.

D. Staff and Volunteers

The church employs one full time pastor and an administrator part-time. The level of remuneration is reviewed annually by the trustees against a range of external benchmarks while keeping in mind the need to control expenditure. Much of the church activity is carried out by volunteers without whom it would be impossible. The volunteer opportunities are varied and are the equivalent of 4 full time posts; estimated 66% of volunteer time is spent on charitable activities, 22% on management and administration and 12% on governance.

TILE KILN CHURCH

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2025

Fledgelings Pre-school employs 1 full time manager and 7 part time teaching staff as at August 25. At the start of the year, September 24, there were 8 part time staff; All are engaged in pursuit of charitable activities.

This report has been agreed by the board and signed on their behalf by:

Signed



Date

09 May 2026

Name

Daniel Demonakis - For and on behalf of the Board of Trustees of Tile Kiln Church

TILE KILN CHURCH

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 AUGUST 2025

I report on the accounts of Tile Kiln Church for the year ended 31 August 2025 which are set out on pages 9 to 20.

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 (2) of the Charities Act 2011 (The Act) but that an independent examination is needed.

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 Commissioners (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 the General Directions given by the Charity Commissioners. 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 considerations of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of 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 the 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.

David Courtier FMAAT AATQB for and on behalf of:
Community360



Winsley's House, High Street, Colchester, Essex

Date 19th May 2026

TILE KILN CHURCH

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2025

| | Note | Unrestricted Total £ | Designated Total £ | Restricted Total £ | 2025 Total £ | 2024 Total £ |
|-----------------------------------|------|----------------------------|--------------------------|--------------------------|--------------------|--------------------|
| <u>Incoming resources</u> | | | | | | |
| Donations and legacies | 3 | 116,305 | - | 17,052 | 133,357 | 193,342 |
| Income from charitable activities | 4 | 109,254 | - | - | 109,254 | 98,403 |
| Raising funds | 5 | 2,213 | - | - | 2,213 | 1,720 |
| Investments | | 413 | - | - | 413 | 395 |
| Other income | 6 | 808 | - | - | 808 | 3,209 |
| Total income | | 228,994 | - | 17,052 | 246,045 | 297,069 |
| <u>Expenditure</u> | | | | | | |
| Charitable activities | 8 | 217,395 | - | 4,839 | 222,234 | 188,815 |
| Cost of raising funds | | 585 | - | - | 585 | 560 |
| Total resources expended | | 217,981 | - | 4,839 | 222,820 | 189,375 |
| Net income/(expenditure) | | 11,013 | - | 12,213 | 23,226 | 107,694 |
| Transfer between funds | 16 | 4,981 | (37,442) | 32,461 | - | - |
| Net income for the period | | 15,994 | (37,442) | 44,674 | 23,226 | 107,694 |
| Funds at 1 September 2024 | | 39,837 | 366,817 | 459,915 | 866,568 | 758,874 |
| Funds at 31 August 2025 | | 55,831 | 329,375 | 504,589 | 889,794 | 866,568 |

Notes on pages 11 to 20 form part of these financial statements

TILE KILN CHURCH

BALANCE SHEET AS AT 31 AUGUST 2025

| | Note | 2025 Total £ | 2025 Total £ | 2024 Total £ | 2024 Total £ |
|--|------|--------------------|-----------------------|--------------------|-----------------------|
| Fixed assets | | | | | |
| Tangible assets | 13 | | 787,166 | | 739,915 |
| Current assets | | | | | |
| Debtors | 14 | 4,445 | | 5,295 | |
| Cash at bank and in hand | | 101,720 | | 125,498 | |
| | | <u>106,165</u> | | <u>130,793</u> | |
| Current liabilities | | | | | |
| Creditors, amounts falling due within one year | 15 | (3,537) | | (4,140) | |
| Net current assets | | | <u>102,628</u> | | <u>126,653</u> |
| Net assets | | | <u>889,794</u> | | <u>866,568</u> |
| Funds | | | | | |
| Unrestricted funds | 16 | | 55,831 | | 39,837 |
| Designated funds | 16 | | 329,375 | | 366,817 |
| Restricted funds | 16 | | 504,589 | | 459,915 |
| | | | <u>889,794</u> | | <u>866,568</u> |

These accounts were approved by the Trustees and signed on their behalf by :

Signed 

Date 09 May 2026

Name Daniel Demonakis - For and on behalf of the Board of Trustees of Tile Kiln Church

TILE KILN CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

1. General information

The Tile Kiln Church is a registered incorporated Charitable Organisation incorporated in England and Wales. The principle office is Robin Way, Chelmsford, Essex, CM2 8AU. The registered number of the Charity is 1172738.

The accounts incorporate both the activities of the Church and the associated preschool.

The object of the CIO is to advance the Christian faith for the public benefit in accordance with the statement of beliefs and practices in the Schedule hereto in Chelmsford, Essex and in such other parts of the United Kingdom or the world as the Trustees may from time to time think fit.

2. Accounting policies

2.1 Basis of preparation of financial instruments

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following 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) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Further detail can be found in the accounting policies and notes to the accounts.

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

2.2 Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

2.3 Incoming resources

All income is recognised once the Charitable Incorporated Organisation has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet.

Where income is received in advance of meeting any performance-related conditions, there is not unconditional entitlement to the income and its recognition is deferred and included in creditors as deferred income until the performance-related conditions are met. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to donation received under Gift Aid or deeds of covenant is recognised at the time of the donation.

TILE KILN CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

2.3 Incoming resources (continued)

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.4 Expenditure

Expenditure is recognised once there is legal or constructive obligation to transfer economic benefit to third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charitable Incorporated Organisation's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Government funding

Funding is received from Essex County Council to provide funding for young people at preschool. Funded early education entitles eligible children certain hours of free early years education and childcare. Some parents are eligible for further funding but must meet specific criteria. The funding is received in the year for three terms and is recognised in the SOFA for restricted funding which covers the year. Any payment in advance is shown in deferred income on the balance sheet.

2.6 Taxation

The Charitable Incorporated Organisation is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charitable Incorporated Organisation is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2.7 Tangible fixed assets and depreciation

Tangible fixed assets costing more than £1,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight line method.

Depreciation is provided on the following bases:

| | |
|-----------------------|----------------------------|
| Freehold property | - 1% Straight line method |
| Property improvements | - 4% Straight line method |
| Fixtures and Fittings | - 25% Straight line method |

TILE KILN CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

2.7 Tangible fixed assets and depreciation (continued)

The Trustees have considered the depreciation rate for freehold property and they concluded that after taking into consideration the residual value of the property currently held, the depreciation would be immaterial and therefore no depreciation charge was included last year (2024). Any improvements to the property will be depreciated at a reasonable rate considered at the time. The Trustees concluded that the financial statements give a true and fair value.

2.8 Debtors

Trade and other debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid.

2.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar amount.

2.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charitable Incorporated Organisation anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.11 Financial instruments

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

2.12 Operating leases

Rental paid under operating leases are charged to the Statement of financial activities on a straight line basis over the lease term.

2.13 Pensions

The Charitable Incorporated Organisation operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charitable Incorporated Organisation to the fund in respect of the period.

2.14 Fund Accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charitable Incorporated Organisation and which have not been designated for other purposes.

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

TILE KILN CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

2.14 Fund Accounting (continued)

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charitable Incorporated Organisation for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations including gift aid

| | Unrestricted funds 2025 £ | Designated funds 2025 £ | Restricted funds 2025 £ | Total funds 2025 £ | Total funds 2024 £ |
|-------------------------|------------------------------------|----------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Church offerings | 107,590 | - | 2,095 | 109,685 | 100,711 |
| Building fund donations | - | - | 13,429 | 13,429 | 88,251 |
| Other donations | 8,715 | - | 1,527 | 10,242 | 4,380 |
| Total | 116,305 | - | 17,052 | 133,357 | 193,342 |
| Total 2024 | 99,341 | 1,958 | 92,042 | 193,342 | |

4. Income from charitable activities

| | Unrestricted funds 2025 £ | Designated funds 2025 £ | Restricted funds 2025 £ | Total funds 2025 £ | Total funds 2024 £ |
|--|------------------------------------|----------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Pastoral care activities | 3,680 | - | - | 3,680 | 2,263 |
| Fledgelings Preschool fees & government funding | 105,177 | - | - | 105,177 | 95,557 |
| Youth activities | 397 | - | - | 397 | 584 |
| Total | 109,254 | - | - | 109,254 | 98,403 |
| Total 2024 | 20,414 | - | 77,989 | 98,403 | |

5. Raising funds

| | Unrestricted funds 2025 £ | Designated funds 2025 £ | Restricted funds 2025 £ | Total funds 2025 £ | Total funds 2024 £ |
|-------------------|------------------------------------|----------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Fundraising | 2,213 | - | - | 2,213 | 1,720 |
| Total 2024 | 1,720 | - | - | 1,720 | |

TILE KILN CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

6. Other incoming resources

| | Unrestricted funds 2025 £ | Designated funds 2025 £ | Restricted funds 2025 £ | Total funds 2025 £ | Total funds 2024 £ |
|--------------------------|------------------------------------|----------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Other incoming resources | 808 | - | - | 808 | 3,209 |
| Total | 808 | - | - | 808 | 3,209 |
| Total 2024 | 3,209 | - | - | 3,209 | |

7. Charitable gifts and donations paid

| | Unrestricted funds 2025 £ | Designated funds 2025 £ | Restricted funds 2025 £ | Total funds 2025 £ | Total funds 2024 £ |
|------------------------------|------------------------------------|----------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Donations paid by the Church | 20,789 | - | 2,018 | 22,807 | 19,554 |
| Total | 20,789 | - | 2,018 | 22,807 | 19,554 |
| Total 2024 | 17,704 | 1,850 | 2,018 | 21,572 | |

During the year the Trustees review the money available to donate and gift to other causes. This is undertaken on a risk assessment approach.

8. Analysis of expenditure on charitable activities

Summary by fund type

| | Unrestricted funds 2025 £ | Designated funds 2025 £ | Restricted funds 2025 £ | Total funds 2025 £ | Total funds 2024 £ |
|-----------------------|------------------------------------|----------------------------------|----------------------------------|-----------------------------|-----------------------------|
| The Church | 106,057 | - | 4,839 | 110,896 | 91,438 |
| Fledgelings Preschool | 111,339 | - | - | 111,339 | 97,377 |
| Total | 217,395 | - | 4,839 | 222,234 | 188,815 |
| Total 2024 | 106,748 | 2,194 | 79,872 | 188,815 | |

Summary by expenditure type

| | Staff costs 2025 £ | Other costs 2025 £ | Total 2025 £ | Total 2024 £ |
|-----------------------|--------------------------|--------------------------|--------------------|--------------------|
| The Church | 52,373 | 58,523 | 110,896 | 91,438 |
| Fledgelings Preschool | 96,128 | 15,210 | 111,339 | 97,377 |
| Total | 148,502 | 73,733 | 222,234 | 188,815 |
| Total 2024 | 128,209 | 60,605 | 188,815 | |

TILE KILN CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

9. Analysis of expenditure by activities

| | Activities undertaken directly 2025 £ | Donations to charities 2025 £ | Support costs 2025 £ | Total funds 2025 £ | Total funds 2024 £ |
|-----------------------|---|--|-------------------------------|-----------------------------|-----------------------------|
| The Church | 60,751 | 20,789 | 29,356 | 110,896 | 91,438 |
| Fledgelings Preschool | 108,266 | - | 3,073 | 111,339 | 97,377 |
| Total | 169,017 | 20,789 | 32,428 | 222,234 | 188,815 |
| Total 2024 | 140,542 | 19,554 | 28,719 | 188,815 | |

Analysis of direct costs

| | The Church 2025 £ | Fledgelings Preschool 2025 £ | Total funds 2025 £ | Total funds 2024 £ |
|------------------------------|-------------------------|---------------------------------------|-----------------------------|-----------------------------|
| Staff costs | 52,373 | 96,128 | 148,502 | 128,209 |
| Pastoral, teaching and youth | 8,378 | - | 8,378 | 6,354 |
| Project expenses | - | - | - | 2,000 |
| Resources | - | 12,137 | 12,137 | 3,978 |
| Total | 60,751 | 108,266 | 169,017 | 140,542 |
| Total 2024 | 47,421 | 93,121 | 140,542 | |

Analysis of support costs

| | The Church 2025 £ | Fledgelings Preschool 2025 £ | Total funds 2025 £ | Total funds 2024 £ |
|---|-------------------------|---------------------------------------|-----------------------------|-----------------------------|
| Insurance and office costs | 11,943 | 1,775 | 13,718 | 6,165 |
| Church administration costs | 3,852 | - | 3,852 | 2,802 |
| Depreciation | 1,321 | - | 1,321 | - |
| Premises costs | 9,003 | - | 9,003 | 16,583 |
| Other expenses including staff & training | 2,637 | 876 | 3,513 | 2,298 |
| Gifts | - | 422 | 422 | 292 |
| Governance costs | 600 | - | 600 | 579 |
| Total | 29,356 | 3,073 | 32,428 | 28,719 |
| Total 2024 | 24,463 | 4,256 | 28,719 | |

10. Staff costs

| | 2025 £ | 2024 £ |
|--|----------------|----------------|
| Wages and salaries | 141,319 | 121,965 |
| Social security costs | 4,171 | 3,329 |
| Contribution to defined contribution pension schemes | 3,012 | 2,915 |
| | 148,502 | 128,209 |

The average number of persons employed by the Charitable Incorporated Organisation

| | 2025 No. | 2024 No. |
|-----------|-------------|-------------|
| Church | 1 | 1 |
| Preschool | 9 | 9 |
| | 10 | 10 |

No employee received remuneration amounting to more than £60,000 in either year.

TILE KILN CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

11. Staff costs (continued)

The key management personnel of the charity comprise the Trustees and the senior management team as listed on page 1 - with the pastor plus the pre school manager being the only members on payroll. The total amount of employee benefits (excluding employer pension contributions and employer national insurance contributions) received by key management personnel for their services to the charity was £61,171 (2024: £57,182).

12. Trustees' remuneration and expenses

During the Period, no Trustees received any remuneration or other benefits (2024: £NIL).

During the Period ended 31 August 2025, no Trustee expenses have been incurred (2024: £NIL).

13. Tangible fixed assets

| | Freehold property | Property improvements | Fixtures & fittings | Total |
|--------------------------|----------------------|--------------------------|------------------------|----------------|
| | £ | £ | £ | £ |
| Cost or valuation | | | | |
| As at 1 September 2024 | 280,000 | 454,632 | 5,283 | 739,915 |
| Additions | - | 48,572 | - | 48,572 |
| As at 31 August 2025 | <u>280,000</u> | <u>503,204</u> | <u>5,283</u> | <u>788,487</u> |
| Depreciation | | | | |
| As at 1 September 2024 | - | - | - | - |
| Additions | - | - | 1,321 | 1,321 |
| As at 31 August 2025 | <u>-</u> | <u>-</u> | <u>1,321</u> | <u>1,321</u> |
| Net Book Value | | | | |
| As at 31 August 2025 | <u>280,000</u> | <u>503,204</u> | <u>3,962</u> | <u>787,166</u> |
| As at 31 August 2024 | <u>280,000</u> | <u>454,632</u> | <u>5,283</u> | <u>739,915</u> |

Included in freehold property brought forward is one property where the CIO has a financial interest. The share of the property has a historical value of £280,000.

The CIO's share in this property is 66%, owned on a tenants in common basis with one of the Pastors and his wife. It is used as the main residence of the Pastor.

No depreciation has been charged in the year as the Trustees consider that, after taking into consideration the deemed residual values of both shares in the properties, the depreciation would be immaterial.

The Tile Kiln Church property at Robin Way is not recognised in these accounts as a fixed asset, in line with the basis in the Trustees' Report.

Property improvements relate to building works and improvements to the Tile Kiln Church property at Robin Way for the benefit of the charity's operations. No depreciation was charged in the year to 31 August 2025 as these improvements had not been completed.

14. Debtors

| | 2025 £ | 2024 £ |
|--------------------------------|--------------|--------------|
| Due within one year | | |
| Trade debtors | 29 | 325 |
| Prepayments and accrued income | 3,241 | 2,699 |
| Tax recoverable from gift aid | 1,174 | 2,272 |
| | <u>4,445</u> | <u>5,296</u> |

TILE KILN CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

15. Creditors: Amounts falling due within one year

| | 2025 £ | 2024 £ |
|------------------------------------|--------------|--------------|
| Trade creditors | 1,233 | 2,627 |
| Other taxation and social security | 1,171 | 640 |
| Other creditors | 53 | 393 |
| Accruals and deferred income | 1,080 | 480 |
| | <u>3,537</u> | <u>4,140</u> |

| | 2025 £ | 2024 £ |
|--|-----------|-----------|
| Deferred income at 1 September 2024 | - | 10,423 |
| Resources deferred during the period | - | - |
| Amounts released from previous periods | - | (10,423) |
| | <u>-</u> | <u>-</u> |

16. Funds

| | 01/09/24 £ | Income £ | Expenses £ | Transfers £ | 31/08/25 £ |
|--|----------------|----------------|------------------|-----------------|----------------|
| Unrestricted funds | | | | | |
| General fund | <u>39,837</u> | <u>228,994</u> | <u>(217,981)</u> | <u>4,981</u> | <u>55,831</u> |
| Designated funds | | | | | |
| WAF | 7,417 | - | - | - | 7,417 |
| Property | 280,000 | - | - | - | 280,000 |
| Contingency | 45,000 | - | - | (5,000) | 40,000 |
| Building fund | 32,442 | - | - | (32,442) | - |
| Designated offerings | 1,958 | - | - | - | 1,958 |
| | <u>366,817</u> | <u>-</u> | <u>-</u> | <u>(37,442)</u> | <u>329,375</u> |
| Restricted funds | | | | | |
| Premises | - | 1,481 | (1,500) | 19 | - |
| Mission | - | 1,667 | (1,543) | - | 124 |
| Fledglings | - | 475 | (475) | - | - |
| Building fund | - | 13,429 | - | (16,130) | (2,701) |
| | <u>-</u> | <u>17,052</u> | <u>(3,518)</u> | <u>(16,111)</u> | <u>(2,577)</u> |
| Restricted funds - fixed assets | | | | | |
| Property improvements | 454,632 | - | - | 48,572 | 503,204 |
| Fixtures & fittings | 5,283 | - | (1,321) | - | 3,962 |
| | <u>459,915</u> | <u>-</u> | <u>(1,321)</u> | <u>48,572</u> | <u>507,166</u> |
| Total restricted funds | <u>459,915</u> | <u>17,052</u> | <u>(4,839)</u> | <u>32,461</u> | <u>504,589</u> |
| Total funds | <u>866,568</u> | <u>246,045</u> | <u>(222,819)</u> | <u>-</u> | <u>889,794</u> |

Restricted funds:

Preschool funding is monies received for preschool children where this is entitlement. The funding claimed can only be used for this purpose. At the year end there were no outstanding funds to carry forward.

The restricted building fund has been established to receive income towards the improvement project, for the main church building, which sees plans for improved kitchen and toilet facilities, as a first stage. During the 2023, the property 128 Robin Way was sold and the Church's share was transferred from unrestricted funds, into the Building fund, to assist with the project.

TILE KILN CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

16. Funds continued

Designated funds:

The designated Building Fund is held for the purpose of strategic improvements to the church buildings and its facilities. Monies from here are being expended towards the new building improvement plan, as mentioned above. The transfer in the year is in relation to expenditure on property improvements, which has been capitalised.

WAF (The Workers Accomodation Fund): These are funds set aside for the maintenance of the domestic properties occupied by church workers, in which the church owns a share.

Contingency fund: The trustees have set aside £40,000 contingency fund for unforeseen expenditure and income loss. This comprises of £20,000 to support the church and £20,000 to support the pre-school.

Property asset fund: The property assets were acquired with the specific purpose to support accommodation needs of church workers and to allow them to live within the community served by the church. They are not seen as an investment vehicle for church funds. In recognition of this, the Trustees decided to create a designated Property Asset Fund for the property assets. At the period end the value of the fund was £280,000. This matches the net book value of fixed assets and can only be realised by disposing of the tangible assets.

Designated offerings: This is income collected for specific causes and expended as received.

17. Analysis of net assets between funds

| | Unrestricted funds 2025 £ | Designated funds 2025 £ | Restricted funds 2025 £ | Restricted fixed asset funds 2025 £ | Total funds 2025 £ |
|-------------------------------|------------------------------------|----------------------------------|----------------------------------|---|-----------------------------|
| Tangible fixed assets | - | 280,000 | - | 507,166 | 787,166 |
| Current assets | 59,367 | 49,375 | (2,577) | - | 106,165 |
| Creditors due within one year | (3,537) | - | - | - | (3,537) |
| | 55,831 | 329,375 | (2,577) | 507,166 | 889,794 |
| | 155,550 | 79,030 | (2,577) | 232,003 | |

18. Summary of funds

| | 01/09/24 £ | Income £ | Expenses £ | Transfers £ | 31/08/25 £ |
|------------------------------|----------------|----------------|------------------|----------------|----------------|
| Designated funds | 366,817 | - | - | (37,442) | 329,375 |
| General funds | 39,837 | 228,994 | (217,981) | 4,981 | 55,831 |
| Restricted funds | - | 17,052 | (3,518) | (16,111) | (2,577) |
| Restricted fixed asset funds | 459,915 | - | (1,321) | 48,572 | 507,166 |
| | 866,568 | 246,045 | (222,820) | - | 889,794 |

TILE KILN CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

19. Pension commitments

The CIO operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the CIO in an independently administered fund. The pension cost charge represents contributions payable by the CIO to the fund and amounted to £3,012 during the year. (2024: £4,998)

20. Members' liability

If the CIO is wound up, the members of the CIO have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

22. Related party transactions

During the period there were donations made to other charities where some of the Trustees and members of the Leadership team of the CIO are also Trustees or key management of the charity receiving the donation. These totalled £2,611 during the year (2024: £0). The Trustees have confirmed that each donation made to the charities is reviewed and formalities are in place regarding the risk and the assessment of the charitable gift. The leadership team are responsible for making the decisions.

Donations were received from related party FG Charitable Trust totalling £19,776 (2024: £38,688) during the year. FG Charitable Trust has a financial interest in the freehold property included on the balance sheet, to the extent they provided financial support for the original purchases. Further details are contained in Note 16 to the account. The Pastor has a financial interest in the property, with them being a part owner of of the freehold property. Disposal of the properties would require permission from all relevant related parties.

The Trustees, leadership team and close family make regular donations to the CIO as part of their regular offerings and have made donations to the building fund. £27,189 (2024: £13,399) in total was received during the year without conditions.

The wife of Mr S Moore, a trustee, is employed by the preschool on normal terms and conditions of employment.

TILE KILN CHURCH

England & Wales - Charity number 1172738

Accounts

TILE KILN CHURCH

Charity number: 1172738

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st AUGUST 2024



GREENSTEAD COMMUNITY ASSOCIATION

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TILE KILN CHURCH

LEGAL AND ADMINISTRATIVE INFORMATION FOR THE YEAR ENDED 31 AUGUST 2024

| | | |
|------------------------------|---|-------------------------------------|
| Trustees | Mr D Demonakis, Chair Mrs Yvonne Falowo Mr Stephen Moore Mr Ian Parker Mr Grant Smith Mr Neil Hutchinson | Appointment suspended date April 24 |
| Leadership Team | Mr Tim Goodall, Pastor Mr Jonathan Bland Mr Andrew Moore Mrs Elizabeth Parker Mrs Susan Smith | |
| Charity number | 1172738 | |
| Principle Office | Robin Way Chelmsford Essex CM2 8AU | |
| Independent Examiners | Community360 Winsley's House High Street Colchester CO1 1UG | |
| Bankers | The Co-operative Bank plc PO Box 101 1 Balloon Street Manchester M60 4EP | |

TILE KILN CHURCH

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2024

The trustees are pleased to present their report together with the accounts of the charity for the year ended 31st August 2024.

Objectives and activities

a. Policies and objectives

The objective of the CIO is to advance the Christian faith for the public benefit in accordance with the statement of beliefs and practices in the Schedule hereto in Chelmsford, Essex and in such other parts of the United Kingdom or the world as the charity trustees may from time to time think fit.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Activities

The year has seen the commencement and near completion of extending and improving the church building, to create better facilities in order to serve the community. This has included a catering kitchen, converting the old kitchen into two toilets, one of which is an accessible toilet, and adding office space. This has ensured safeguarding compliance at Fledgelings Preschool remains in place whilst other, new activities have taken place in the church building, as we continue to reach out to the local community amidst the cost-of-living crisis and political and economy fragility. Each year that goes by, the church continues to learn to love and care for one another, serve the Tile Kiln Estate and surrounding community, and worship and trust in the Lord Jesus Christ.

The three following sections express the ways in which the church has carried out its purposes, with express attention paid to the immediate church community, the wider local community, and the worldwide community.

b.1 Church community

We make it our aim to equip the church membership to be part of God's mission in the world, living for Jesus Christ and being ready to love and serve the local Tile Kiln community as well as the wider Chelmsford and worldwide community.

Equipping membership for serving the community takes place through regular Sunday morning services, which continue to be valued for worship, teaching, sharing testimony and news, and prayerful support. It also happens through the regular meeting of small groups which meet for Bible study, growth in faith, encouragement, prayer, support and reaching into the community.

We continue to encourage physical, in-person, meeting together as church, especially for our weekly Sunday service. Our live-stream continues to serve members of the church who are suffering sickness, and seeks to reach the local community for whom a church service might be a new thing. This has been enhanced by the installation of a new sound system, which included upgrading the video recording technology.

Our vision to 'grow through connection: up with God, in with one another, and out with the community' remains a vital stake in the ground as we seek to build up the membership and reach out to the community around us.

The regular meetings of the church provide vital support for those in difficult circumstances and particularly those facing the challenge of ill health enabling them to thereby support others who face challenging times. We have supported a number of families through times of sickness, medical treatment, and have

TILE KILN CHURCH

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2024

Following the departure of our youth and community pastor in July 2023, we have ensured that work in these areas continues through the dedicated work of volunteers. We remain aware of the gaps yet to be satisfactorily filled and have continued the conversation about how best to address them. Having considered the possibility of further staff appointments, we have been pleased to appoint a part-time administrator to relieve the pressure on volunteers and develop the administrative work. The new employee will start work in September 2024.

b.2 Local community

b.2.1 Fledgelings Preschool

Our new manager and new staff members have settled in well and there have been some major transformations at the preschool. As part of the building project we were able to replace the old AstroTurf in the play area, and the staff worked hard to make it greener, more welcoming and more user-friendly. Also, the changes in the downstairs play room have meant more space, and the facility of a sink and fridge. Decorating has spruced up the room and the cloakroom corridor, again improving the welcome to parents and children. Decorating the upstairs play room has also made a difference. Now that there are toilets and kitchen facilities in the part of the building used by the church, and with the separate preschool area secure, the safeguarding of the children continues to be our absolute priority.

The high proportion of SEND children this year has been a challenge to the manager and staff, but they have risen to the challenge and have been able to ensure that each child has the care they need, and also that parents were supported, including making applications for EHCPs.

Fundraising towards improving the garden took the form of a Christmas sale. Later in the school year the children obtained sponsorship for a Walk to School week which raised money for role play resources and new art and craft supplies, and encouraged the children to care for the environment and to stay fit. Parents made the following encouraging comments:

“To the wonderful staff at The Fledgelings. Words cannot describe how grateful we are to all of the teachers who have helped R shine. She has become such a confident little girl and it would not be possible without your immense support. Thank you for the kindness and respect.”

“Thank you all so much for all you do each day. What a wonderful experience S has had at preschool.”

“Love Fledgelings preschool. My children have been coming here for the last 10 years. Friendly staff, great activities. I love that it is a smaller setting as they get to know your children so well and meet individual needs.”

Our new manager's mentor, provided by the Covid Recovery Programme said the following:

“Finally, can I finish by saying what an absolute pleasure it has been to work with you, over the past two terms. Your professionalism, passion for early years and commitment to offering the best possible provision for the children in your care is to be commended. In the six, short months that you have been there, you have made lots of improvements to the provision, despite numerous obstacles!

You have created a welcoming and stimulating learning environment, both inside and outside, and developed a team of dedicated practitioners who are all very responsive to the needs of the individual children in your care. I know that you will all continue to reflect on and improve your practice and provision, and I wish you all the best of luck in the future.”

TILE KILN CHURCH

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2024

b.2.2 Food on Friday

Food on Friday continues to provide a crucial place for many older folks in the community. The aim remains to introduce the lonely and elderly in our community to the love and friendship of Jesus Christ and his followers, through a 2 course meal, followed by tea, coffee and a short thought for the day. The team continues to develop and change, with some retiring and new folk joining. The team are able to support those who come through keeping in touch and ensuring human contact, especially to those who are on their own or whose families live many miles away. With some regular attenders moving into care homes, we have space to extend our hospitality to others in the community, and are developing plans on how to do so across the next year.

The catering department has again received a 5* rating for food hygiene.

b.2.3 Open-door coffee

The Open-door coffee morning has grown across the year and now has a regular group who attend most weeks, with the occasionally need to extend further into the hall providing a joyful challenge as we cater for more.

We are pleased to be able to open our doors regularly, and provide an even warmer and increasingly better-equipped setting for welcoming our community. Open-door coffee has flourished with the new kitchen, growing the team of helpers, and able to provide companionship and support for members of the community who appreciate the warm space, smiling helpers, and good coffee and cake. We particularly notice that we are reaching those who have no regular contact with others, and so are pleased to be able to bring those coping with loneliness into contact with other people.

One regular commented, 'This place is an oasis.' We're thrilled many are finding Open-door coffee so warm, welcoming, and friendly.

b.2.4 CAMEO

This has also been the case with CAMEO, a new group with a vision to reach those who are on the margins of the community, particularly those affected by dementia and Alzheimer's and those who care for them, as well as those who struggle with loneliness.

Originally planned as a coffee morning, this has developed into provision of a café-style afternoon with gentle games, memory games, friendship and conversation, with the aim that all are welcomed and find a safe place to be themselves. We have been delighted with its rapid growth, with a core group developing quickly, and new people coming along each time since its launch in April.

b.2.5 Community support

Our support for the local community continued through the various stages of unlocking and into the post-lockdown world. We regularly support Chelmsford Foodbank, through food collections, financial support, and in signposting people in the community toward the provision of the Foodbank providing food vouchers for those in need. One recipient recently wrote to us to say, 'Thank you so much' after a time of struggle.

We continue to be involved with CAP (Christians Against Poverty), after helping to support the setting up of the Chelmsford CAP Debt Centre with other local churches. We are pleased that a number of our membership are part of the Befrienders volunteer team. CAP exists to help people get out of debt, and we have been pleased to help this initiative particularly with the increasing hardship many face as prices continue to rise.

Following our recognition as a dementia friendly church last year, we have again been successful in renewing this accreditation, and are delighted to have been able to make continuous improvements in our support of those who suffer with dementia in its various forms, and to provide space for the support of those who care for them.

TILE KILN CHURCH

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2024

We have been able to continue to develop the use of our building to support appropriate community activities for the benefit of the community, for example, continuing to provide a venue for a number of regular keep fit classes, which draw in a variety of people from both church and community. We were pleased to be able to navigate most of the building works with the classes remaining, but on occasion when we couldn't accommodate due to the works, our offer of a credit note was well received, with the class instructor commenting: 'That's amazing. Please pass on my thanks.'

Our yearly community day was another success, with around 200 people passing through during the day. We were particularly pleased to welcome two food vans onto our site – both of whom commented on the delightful atmosphere and friendliness of the community. The craft and garden games remain a continued pull for children and young families. We are planning already to develop on this year's success.

We were particularly pleased to invite our immediate neighbours to the community day, so that they could see the new extensions to the building following their patience as the work was undertaken. We displayed a video showing the transformations that the project has accomplished throughout the community day, and one community member, upon walking through the new doors, commented: 'Oh, these doors are so good!'

We are extremely gratified with such a positive response to the completed works from the local community as well as the church congregation.

b.2.6 Children & young people

TK Toddlers continues to support a growing number of young children and their parents, grandparents, and carers. One grandmother commented that the group is always so friendly and welcoming to everyone. This year, the group organised a Christmas meal for the adults who bring their children, and we provided a contribution to the cost of the meal, which was very well received: 'We had a lovely meal with the TK Toddlers mums. They were all really surprised and touched that the church would want to contribute to the meal - I was surprised by how touched they were!'

Our engagement with young people and children remains challenging, the hangover from the pandemic continues to mean young people struggle with various challenges, including mental health. We have sadly had to bring our Friday evening provision to a close due to lack of numbers.

However, Sunday School provision continues to grow, providing much encouragement, and lots of joyful noise on a Sunday morning! We continue to regularly assess our need for leaders in this area and will monitor into the next academic year, following the growth in our teenage group.

b.2.7 Holiday Club

Our annual Easter Holiday Club ran once again this year, reaching 39 primary school aged children, with the help of Children's Evangelist, John Hardwick. The children had a great time, learning to put God's armour on, and to follow Jesus Christ faithfully, along with plenty of games, craft, songs, and drama. Here's just some of the things they said:

- I like the crafts
- It was good, I like all the activities
- We have learned to keep trying when things get difficult
- Holiday club has been fun!
- Holiday club is imaginative it has made me curious
- I've liked meeting the Watt family
- Thank you for looking after us and making [sure] we have fun
- I had the best time ever, thank you

TILE KILN CHURCH

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2024

b.2.8 Christmas

Our annual Carol Service continued to grow year on year following the pandemic. We were delighted to share the good news of Jesus Christ as God with us to over 160 people.

With the local pub remaining closed, we were unable to join the local community in carol singing but remain optimistic that we can run 'carols in the pub' again this coming Christmas, following the re-opening of the local pub in the early summer.

b.3 Worldwide community

We continued our support of organisations and missionaries at work in Kenya, Uganda and Romania, and continued our support of locally-based mission organisations that work supporting young people through mentoring and lunch clubs in secondary school, the homeless across Chelmsford, and those struggling with debt through support of the Chelmsford CAP Debt Centre.

We continue to review our support to both ensure that it meets our charitable aims and objectives, and is of real practical help to the organisations and missionaries we support. One commented: 'Thanks so much for yours just received, & the news that the regular gift from TKC is to be increased from next month. What a blessing, & a lovely reminder of the Lord's continuing provision as we move into a new & uncertain year. PTL! We are grateful to you all for your continuing care, & support – please accept our sincerest thanks in His name.'

Financial and operations

Going concern

The Trustees have a reasonable expectation that the CIO has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing these financial statements.

Financial activities 1 September 2023 - 31 August 2024: Congregation Funds

a. Reserves policy

The Church congregation accounts and the accounts of the Fledgelings Preschool are managed separately despite being part of the same charity and this summary reflects that operational distinction. In arriving at a reserves policy, the Trustees want to reflect biblical principles as well as ensuring that any policy meets the requirements of the Charity Commission. The Trustees understand the main biblical principles in this area as:

- Not hoarding riches for their own sake as expounded in both Genesis Chapter 41 and Matthew 6:19-21 and of;
- Using those riches (either now or in the future) for the benefit of the Kingdom of God or;
- Storing some of them so as to ensure the future continuing activities of the church.

Our general reserves policy is to retain sufficient reserves:

- To ensure that the church has sufficient funds to meet its short-term financial commitments;
- To demonstrate that the church is sustainable into the future;
- To ensure that the church is able to manage future unforeseen financial difficulties; and
- To ensure that excessive funds are not held without any identifiable reason or for any identifiable purpose.

This reserves policy relates only to the unrestricted funds. Restricted funds may be held in addition to be used for the restricted purpose for which they were given. The Charity Trustees also agreed to maintain all existing designations of general funds including holding £45,000 of reserves, £15,000 to cover the operating costs for the church and £30,000 to cover contingency funding for the preschool.

The level of unrestricted reserves was reviewed and the balance at year end is felt adequate.

TILE KILN CHURCH

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 AUGUST 2024

b. Buildings

Essential maintenance has been undertaken during the year as well as the majority of the building project as mentioned earlier.

Builders were appointed following a tender process. The works have been on schedule and within budget. All funds were donated by Church members apart from one grant from a trust totalling £30,000.

c. Gifts and donations

The Trustees apply the funds of Tile Kiln Church at their discretion and in accordance with the charitable purposes and objectives of the charity. The Trustees have appointed the Tile Kiln Leadership team to consider gifts on their behalf and to make recommendations in accordance with the objectives. Any decision to award a gift remains the responsibility of the Trustees. The leadership team propose an annual plan of proposed application of charitable funds.

d. Staff and Volunteers

The church employs one full time pastor. The level of remuneration is reviewed annually by the trustees against a range of external benchmarks while keeping in mind the need to control expenditure. Much of the church activity is carried out by volunteers without whom it would be impossible. The volunteer opportunities are varied and are the equivalent of 4 full time posts; estimated 66% of volunteer time is spent on charitable activities, 22% on management and administration and 12% on governance.

Fledgelings Pre-school employs 1 full time manager and 8 part time teaching staff as at August 24. At the start of the year, September 23, there were 10 part time staff; 1 staff member resigned in October 23 and 1 staff member was no longer required in April 24 . All are engaged in pursuit of charitable activities.

TILE KILN CHURCH

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 AUGUST 2024

I report on the accounts of Tile Kiln Church for the year ended 31 August 2024 which are set out on pages 9 to 20.

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 (2) of the Charities Act 2011 (The Act) but that an independent examination is needed.

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 Commissioners (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 the General Directions given by the Charity Commissioners. 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 considerations of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of 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 the 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.

David Courtier FMAAT AATQB for and on behalf of:
Community360



Winsley's House, High Street, Colchester, Essex

Date 13th June 2025

TILE KILN CHURCH

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2024

| | Note | Unrestricted Total £ | Designated Total £ | Restricted Total £ | 2024 Total £ | 2023 Total £ |
|-----------------------------------|------|----------------------------|--------------------------|--------------------------|--------------------|--------------------|
| <u>Incoming resources</u> | | | | | | |
| Donations and legacies | 3 | 99,341 | 1,958 | 92,042 | 193,342 | 245,357 |
| Income from charitable activities | 4 | 20,414 | - | 77,989 | 98,403 | 110,464 |
| Raising funds | 5 | 1,720 | - | - | 1,720 | 501 |
| Investments | | 395 | - | - | 395 | 143 |
| Other income | 6 | 3,209 | - | - | 3,209 | 13,705 |
| Total income | | 125,079 | 1,958 | 170,032 | 297,069 | 370,170 |
| <u>Expenditure</u> | | | | | | |
| Charitable activities | 8 | 106,748 | 2,194 | 79,872 | 188,815 | 234,580 |
| Cost of raising funds | | 560 | - | - | 560 | - |
| Total resources expended | | 107,308 | 2,194 | 79,872 | 189,375 | 234,580 |
| Net income/(expenditure) | | 17,771 | (236) | 90,160 | 107,694 | 135,590 |
| Transfer between funds | 16 | - | (9,298) | 9,298 | - | - |
| Net income for the period | | 17,771 | (9,534) | 99,458 | 107,694 | 135,590 |
| Funds at 1 September 2023 | | 22,066 | 376,351 | 360,457 | 758,874 | 623,284 |
| Funds at 31 August 2024 | | 39,837 | 366,817 | 459,915 | 866,568 | 758,874 |

Notes on pages 11 to 20 form part of these financial statements


TILE KILN CHURCH

BALANCE SHEET AS AT 31 AUGUST 2024

| | Note | 2024 Total £ | 2024 Total £ | 2023 Total £ | 2023 Total £ |
|--|------|--------------------|-----------------------|--------------------|-----------------------|
| Fixed assets | | | | | |
| Tangible assets | 13 | | 739,915 | | 301,691 |
| Current assets | | | | | |
| Debtors | 14 | 5,295 | | 58,147 | |
| Cash at bank and in hand | | 125,498 | | 414,856 | |
| | | <u>130,794</u> | | <u>473,003</u> | |
| Current liabilities | | | | | |
| Creditors, amounts falling due within one year | 15 | (4,140) | | (15,820) | |
| Net current assets | | | <u>126,653</u> | | <u>457,183</u> |
| Net assets | | | <u>866,568</u> | | <u>758,874</u> |
| Funds | | | | | |
| Unrestricted funds | 16 | | 39,837 | | 22,066 |
| Designated funds | 16 | | 366,817 | | 376,351 |
| Restricted funds | 16 | | 459,915 | | 360,457 |
| | | | <u>866,568</u> | | <u>758,874</u> |

These accounts were approved by the Trustees and signed on their behalf by :

Signed



Date

05/06/2025

TILE KILN CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

1. General information

The Tile Kiln Church is a registered incorporated Charitable Organisation incorporated in England and Wales. The principle office is Robin Way, Chelmsford, Essex, CM2 8AU. The registered number of the Charity is 1172738.

The accounts incorporate both the activities of the Church and the associated preschool.

The object of the CIO is to advance the Christian faith for the public benefit in accordance with the statement of beliefs and practices in the Schedule hereto in Chelmsford, Essex and in such other parts of the United Kingdom or the world as the Trustees may from time to time think fit.

2. Accounting policies

2.1 Basis of preparation of financial instruments

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following 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) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Further detail can be found in the accounting policies and notes to the accounts.

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

2.2 Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

2.3 Incoming resources

All income is recognised once the Charitable Incorporated Organisation has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet.

Where income is received in advance of meeting any performance-related conditions, there is not unconditional entitlement to the income and its recognition is deferred and included in creditors as deferred income until the performance-related conditions are met. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to donation received under Gift Aid or deeds of covenant is recognised at the time of the donation.

TILE KILN CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

2.3 Incoming resources (continued)

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.4 Expenditure

Expenditure is recognised once there is legal or constructive obligation to transfer economic benefit to third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charitable Incorporated Organisation's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Government funding

Funding is received from Essex County Council to provide funding for young people at preschool. Funded early education entitles eligible children certain hours of free early years education and childcare. Some parents are eligible for further funding but must meet specific criteria. The funding is received in the year for three terms and is recognised in the SOFA for restricted funding which covers the year. Any payment in advance is shown in deferred income on the balance sheet.

2.6 Taxation

The Charitable Incorporated Organisation is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charitable Incorporated Organisation is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2.7 Tangible fixed assets and depreciation

Tangible fixed assets costing more than £1,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight line method.

Depreciation is provided on the following bases:

| | |
|-----------------------|---------------------------|
| Freehold property | - 1% Straight line method |
| Property improvements | - 4% Straight line method |

TILE KILN CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

2.7 Tangible fixed assets and depreciation (continued)

The Trustees have considered the depreciation rate for freehold property and they concluded that after taking into consideration the residual value of the property currently held, the depreciation would be immaterial and therefore no depreciation charge was included last year (2023). Any improvements to the property will be depreciated at a reasonable rate considered at the time. The Trustees concluded that the financial statements give a true and fair value.

2.8 Debtors

Trade and other debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid.

2.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar amount.

2.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charitable Incorporated Organisation anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.11 Financial instruments

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

2.12 Operating leases

Rental paid under operating leases are charged to the Statement of financial activities on a straight line basis over the lease term.

2.13 Pensions

The Charitable Incorporated Organisation operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charitable Incorporated Organisation to the fund in respect of the period.

2.14 Fund Accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charitable Incorporated Organisation and which have not been designated for other purposes.

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

TILE KILN CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

2.14 Fund Accounting (continued)

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charitable Incorporated Organisation for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations including gift aid

| | Unrestricted funds 2024 £ | Designated funds 2024 £ | Restricted funds 2024 £ | Total funds 2024 £ | Total funds 2023 £ |
|-------------------------|------------------------------------|----------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Church offerings | 95,286 | 1,633 | 3,792 | 100,711 | 117,828 |
| Building fund donations | - | - | 88,251 | 88,251 | 125,841 |
| 155 donations | - | - | - | - | 1,092 |
| Other donations | 4,055 | 325 | - | 4,380 | 266 |
| Grants | - | - | - | - | 330 |
| Total | 99,341 | 1,958 | 92,042 | 193,342 | 245,357 |
| Total 2023 | 117,828 | - | 127,529 | 245,357 | |

4. Income from charitable activities

| | Unrestricted funds 2024 £ | Designated funds 2024 £ | Restricted funds 2024 £ | Total funds 2024 £ | Total funds 2023 £ |
|--|------------------------------------|----------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Pastoral care activities | 2,263 | - | - | 2,263 | 4,879 |
| Fledgelings Preschool fees & government funding | 17,568 | - | 77,989 | 95,557 | 105,154 |
| Youth activities | 584 | - | - | 584 | 431 |
| Total | 20,414 | - | 77,989 | 98,403 | 110,464 |
| Total 2023 | 31,843 | - | 78,621 | 110,464 | |

5. Raising funds

| | Unrestricted funds 2024 £ | Designated funds 2024 £ | Restricted funds 2024 £ | Total funds 2024 £ | Total funds 2023 £ |
|-------------------|------------------------------------|----------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Fundraising | 1,720 | - | - | 1,720 | 501 |
| Total 2023 | 501 | - | - | 501 | |

TILE KILN CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

6. Other incoming resources

| | Unrestricted funds 2024 £ | Designated funds 2024 £ | Restricted funds 2024 £ | Total funds 2024 £ | Total funds 2023 £ |
|--------------------------------|------------------------------------|----------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Other incoming resources | 3,209 | - | - | 3,209 | 927 |
| Profit on disposal of property | - | - | - | - | 12,778 |
| Total | 3,209 | - | - | 3,209 | 13,705 |
| Total 2023 | 13,705 | - | - | 13,705 | |

7. Charitable gifts and donations paid

| | Unrestricted funds 2024 £ | Designated funds 2024 £ | Restricted funds 2024 £ | Total funds 2024 £ | Total funds 2023 £ |
|---|------------------------------------|----------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Donations paid by the Church | 17,704 | 1,850 | - | 19,554 | 17,656 |
| Charitable gifts, Fledgelings preschool | - | - | - | - | 200 |
| Total | 17,704 | 1,850 | - | 19,554 | 17,856 |
| Total 2023 | 1,826 | 16,030 | - | 17,856 | |

During the year the Trustees review the money available to donate and gift to other causes. This is undertaken on a risk assessment approach.

8. Analysis of expenditure on charitable activities

Summary by fund type

| | Unrestricted funds 2024 £ | Designated funds 2024 £ | Restricted funds 2024 £ | Total funds 2024 £ | Total funds 2023 £ |
|-----------------------|------------------------------------|----------------------------------|----------------------------------|-----------------------------|-----------------------------|
| The Church | 87,360 | 2,194 | 1,883 | 91,438 | 129,719 |
| Fledgelings Preschool | 19,388 | - | 77,989 | 97,377 | 104,861 |
| Total | 106,748 | 2,194 | 79,872 | 188,815 | 234,580 |
| Total 2023 | 155,550 | 79,030 | 79,872 | 314,452 | |

Summary by expenditure type

| | Staff costs 2024 £ | Other costs 2024 £ | Total 2024 £ | Total 2023 £ |
|-----------------------|--------------------------|--------------------------|--------------------|--------------------|
| The Church | 39,066 | 52,371 | 91,438 | 129,719 |
| Fledgelings Preschool | 89,143 | 8,234 | 97,377 | 104,861 |
| Total | 128,209 | 60,605 | 188,815 | 234,580 |
| Total 2023 | 171,358 | 63,222 | 234,580 | |

TILE KILN CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

9. Analysis of expenditure by activities

| | Activities undertaken directly 2024 £ | Donations to charities 2024 £ | Support costs 2024 £ | Total funds 2024 £ | Total funds 2023 £ |
|-----------------------|---|--|-------------------------------|-----------------------------|-----------------------------|
| The Church | 47,421 | 19,554 | 24,463 | 91,438 | 129,719 |
| Fledgelings Preschool | 93,121 | - | 4,256 | 97,377 | 104,861 |
| Total | 140,542 | 19,554 | 28,719 | 188,815 | 234,580 |
| Total 2023 | 185,769 | 17,856 | 30,955 | 234,580 | |

Analysis of direct costs

| | The Church 2024 £ | Fledgelings Preschool 2024 £ | Total funds 2024 £ | Total funds 2023 £ |
|------------------------------|-------------------------|---------------------------------------|-----------------------------|-----------------------------|
| Staff costs | 39,066 | 89,143 | 128,209 | 171,358 |
| Pastoral, teaching and youth | 6,354 | - | 6,354 | 9,891 |
| Project expenses | 2,000 | - | 2,000 | - |
| Resources | - | 3,978 | 3,978 | 4,441 |
| 155 fund expenses | - | - | - | 79 |
| Total | 47,421 | 93,121 | 140,542 | 185,769 |
| Total 2023 | 84,893 | 100,876 | 185,769 | |

Analysis of support costs

| | The Church 2024 £ | Fledgelings Preschool 2024 £ | Total funds 2024 £ | Total funds 2023 £ |
|---|-------------------------|---------------------------------------|-----------------------------|-----------------------------|
| Insurance and office costs | 3,622 | 2,543 | 6,165 | 2,279 |
| Church administration costs | 2,802 | - | 2,802 | 3,403 |
| Premises costs | 16,583 | - | 16,583 | 18,421 |
| Other expenses including staff & training | 877 | 1,421 | 2,298 | 2,909 |
| Gifts | - | 292 | 292 | 1,603 |
| Governance costs | 579 | - | 579 | 2,340 |
| Total | 24,463 | 4,256 | 28,719 | 30,955 |
| Total 2023 | 27,170 | 3,785 | 30,955 | |

10. Staff costs

| | 2024 £ | 2023 £ |
|--|----------------|----------------|
| Wages and salaries | 121,965 | 161,555 |
| Social security costs | 3,329 | 5,415 |
| Contribution to defined contribution pension schemes | 2,915 | 4,388 |
| | 128,209 | 171,358 |

The average number of persons employed by the Charitable Incorporated Organisation

| | 2024 No. | 2023 No. |
|-----------|-------------|-------------|
| Church | 1 | 2 |
| Preschool | 9 | 11 |
| | 10 | 13 |

No employee received remuneration amounting to more than £60,000 in either year.

TILE KILN CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

11. Staff costs (continued)

The key management personnel of the charity comprise the Trustees and the senior management team as listed on page 1 - with the pastor plus the pre school manager being the only members on payroll. The total amount of employee benefits (excluding employer pension contributions and employer national insurance contributions) received by key management personnel for their services to the charity was £57,182 (2023: £90,678).

12. Trustees' remuneration and expenses

During the Period, no Trustees received any remuneration or other benefits (2023: £NIL).

During the Period ended 31 August 2024, no Trustee expenses have been incurred (2023: £NIL).

13. Tangible fixed assets

| | Freehold property | Property improvements | Fixtures & fittings | Total |
|--------------------------|----------------------|--------------------------|------------------------|----------------|
| | £ | £ | £ | £ |
| Cost or valuation | | | | |
| As at 1 September 2023 | 280,000 | 21,691 | - | 301,691 |
| Additions | - | 432,941 | 5,283 | 438,224 |
| As at 31 August 2023 | <u>280,000</u> | <u>454,632</u> | <u>5,283</u> | <u>739,915</u> |
| Net Book Value | | | | |
| As at 31 August 2024 | <u>280,000</u> | <u>454,632</u> | <u>5,283</u> | <u>739,915</u> |
| As at 31 August 2023 | <u>280,000</u> | <u>21,691</u> | <u>-</u> | <u>301,691</u> |

Included in freehold property brought forward is one property where the CIO has a financial interest. The share of the property has a historical value of £280,000.

The CIO's share in this property is 66%, owned on a tenants in common basis with one of the Pastors and his wife. It is used as the main residence of the Pastor.

No depreciation has been charged in the year as the Trustees consider that, after taking into consideration the deemed residual values of both shares in the properties, the depreciation would be immaterial.

The Tile Kiln Church property at Robin Way is not recognised in these accounts as a fixed asset, in line with the basis in the Trustees' Report.

Property improvements relate to building works and improvements to the Tile Kiln Church property at Robin Way for the benefit of the charity's operations. No depreciation was charged in the year to 31 August 2024 as these improvements had not been completed.

14. Debtors

| | 2024 £ | 2023 £ |
|--------------------------------|--------------|---------------|
| Due within one year | | |
| Trade debtors | 325 | 250 |
| Prepayments and accrued income | 2,699 | 2,316 |
| Tax recoverable from gift aid | 2,272 | 55,581 |
| | <u>5,295</u> | <u>58,147</u> |

TILE KILN CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

15. Creditors: Amounts falling due within one year

| | 2024 £ | 2023 £ |
|------------------------------------|--------------|---------------|
| Trade creditors | 2,627 | 1,402 |
| Other taxation and social security | 640 | 1,194 |
| Other creditors | 393 | 461 |
| Accruals and deferred income | 480 | 12,763 |
| | 4,140 | 15,820 |

| | 2024 £ | 2023 £ |
|--|-----------|---------------|
| Deferred income at 1 September 2023 | 10,423 | 11,006 |
| Resources deferred during the period | - | 10,423 |
| Amounts released from previous periods | - 10,423 | - 11,006 |
| | - | 10,423 |

Deferred income carried forward relates to funding received from the Essex County Council to the pre-school with respect to the Autumn 2024 term and fees paid in advance for the same Autumn term.

16. Funds

| | 01/09/23 £ | Income £ | Expenses £ | Transfers £ | 31/08/24 £ |
|--|----------------|----------------|------------------|------------------|----------------|
| Unrestricted funds | | | | | |
| General fund | 22,066 | 125,079 | (107,308) | - | 39,837 |
| Designated funds | | | | | |
| WAF | 7,417 | - | - | - | 7,417 |
| Property | 280,000 | - | - | - | 280,000 |
| Contingency | 45,000 | - | - | - | 45,000 |
| Building fund | 43,934 | - | (2,194) | (9,298) | 32,442 |
| Designated offerings | - | 1,958 | - | - | 1,958 |
| | 376,351 | 1,958 | (2,194) | (9,298) | 366,817 |
| Restricted funds | | | | | |
| Preschool government funding | - | 77,989 | (77,989) | - | - |
| Building fund | 338,766 | 92,042 | (1,882) | (428,926) | - |
| Community income | - | - | - | - | - |
| | 338,766 | 170,031 | (79,872) | (428,926) | - |
| Restricted funds - fixed assets | | | | | |
| Property improvements | 21,691 | - | - | 432,941 | 454,632 |
| Fixtures & fittings | - | - | - | 5,283 | 5,283 |
| | 21,691 | - | - | 438,224 | 459,915 |
| Total restricted funds | 360,457 | 170,031 | - 79,872 | 9,298 | 459,915 |
| Total funds | 758,874 | 297,068 | - 189,374 | - | 866,568 |

Restricted funds:

Preschool funding is monies received for preschool children where this is entitlement. The funding claimed can only be used for this purpose. At the year end there were no outstanding funds to carry forward.

The restricted building fund has been established to receive income towards the improvement project, for the main church building, which sees plans for improved kitchen and toilet facilities, as a first stage. During the 2023, the property 128 Robin Way was sold and the Church's share was transferred from unrestricted funds, into the Building fund, to assist with the project.

TILE KILN CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

16. Funds continued

Designated funds:

The designated Building Fund is held for the purpose of strategic improvements to the church buildings and its facilities. Monies from here are being expended towards the new building improvement plan, as mentioned above. The transfer in the year is in relation to expenditure on property improvements, which has been capitalised.

WAF (The Workers Accomodation Fund): These are funds set aside for the maintenance of the domestic properties occupied by church workers, in which the church owns a share.

Contingency fund: The trustees have set aside £45,000 contingency fund for unforeseen expenditure and income loss. This comprises of £15,000 to support the church and £30,000 to support the pre-school.

Property asset fund: The property assets were acquired with the specific purpose to support accommodation needs of church workers and to allow them to live within the community served by the church. They are not seen as an investment vehicle for church funds. In recognition of this, the Trustees decided to create a designated Property Asset Fund for the property assets. At the period end the value of the fund was £280,000. This matches the net book value of fixed assets and can only be realised by disposing of the tangible assets.

Designated offerings: This is income collected for specific causes and expended as received.

17. Analysis of net assets between funds

| | Unrestricted funds 2024 £ | Designated funds 2024 £ | Restricted funds 2024 £ | Restricted fixed asset funds 2024 £ | Total funds 2023 £ |
|-------------------------------|------------------------------------|----------------------------------|----------------------------------|---|-----------------------------|
| Tangible fixed assets | - | 280,000 | - | 459,915 | 739,915 |
| Current assets | 43,977 | 86,817 | - | - | 130,794 |
| Creditors due within one year | (4,140) | - | - | - | (4,140) |
| | 39,837 | 366,817 | - | 459,915 | 866,568 |
| | 155,550 | 79,030 | - | 234,580 | |

18. Summary of funds

| | 01/09/23 £ | Income £ | Expenses £ | Transfers £ | 31/08/24 £ |
|------------------------------|----------------|----------------|------------------|----------------|----------------|
| Designated funds | 376,351 | 1,958 | (2,194) | (9,298) | 366,817 |
| General funds | 22,066 | 125,079 | (107,308) | - | 39,837 |
| Restricted funds | 338,766 | 170,032 | (79,872) | (428,926) | 0.04 |
| Restricted fixed asset funds | 21,691 | - | - | 438,224 | 459,915 |
| | 758,874 | 297,069 | (189,375) | - | 866,568 |

TILE KILN CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

19. Capital commitments continued

A retention of £10,600 is expected to be paid in April 2025 once building works have been inspected and signed off.

20. Pension commitments

The CIO operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the CIO in an independently administered fund. The pension cost charge represents contributions payable by the CIO to the fund and amounted to £4,998 during the year. (2023: £4,388)

21. Members' liability

If the CIO is wound up, the members of the CIO have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

22. Related party transactions

During the period there were donations made to other charities where some of the Trustees and members of the Leadership team of the CIO are also Trustees or key management of the charity receiving the donation. These totalled £0 during the year (2023: £2,364). The Trustees have confirmed that each donation made to the charities is reviewed and formalities are in place regarding the risk and the assessment of the charitable gift. The leadership team are responsible for making the decisions.

Donations were received from related party FG Charitable Trust totalling £38,688 (2023: £20,100) during the year. FG Charitable Trust has a financial interest in the freehold property included on the balance sheet, to the extent they provided financial support for the original purchases. Further details are contained in Note 16 to the account. The Pastor has a financial interest in the property, with them being a part owner of the freehold property. Disposal of the properties would require permission from all relevant related parties.

The Trustees, leadership team and close family make regular donations to the CIO as part of their regular offerings and have made donations to the building fund. £13,399 (2023: £42,244) in total was received during the year without conditions.

The wife of Mr S Moore, a trustee, is employed by the preschool on normal terms and conditions of employment.

TILE KILN CHURCH

England & Wales - Charity number 1172738

Accounts

TILE KILN CHURCH

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2022

TILE KILN CHURCH

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TILE KILN CHURCH

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITABLE INCORPORATED ORGANISATION, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 AUGUST 2022

| | |
|----------------------------------|---|
| Trustees | Mr D Demonakis, Chair Mrs Y Falowo, Trustee Mr I Parker, Trustee Mr S Moore, Trustee Mrs A Sheldrake, Trustee (resigned 7th July 2022) Mr G Smith, Trustee |
| Leadership Team | Mr J Bell, Youth and Community Pastor Mr T Goodall, Pastor Mr J Bland Mr J Grayston Mr A Moore Mrs L Parker Mrs S Smith |
| Charity registered number | 1172738 |
| Principal office | Robin Way Chelmsford Essex CM2 8AU |
| Accountants | Griffin Chapman Registered Auditors and Chartered Accountants 4 & 5 The Cedars Apex 12 Old Ipswich Road Colchester Essex CO7 7QR |
| Bankers | The Co-operative Bank plc PO Box 101 1 Balloon Street Manchester M60 4EP |

TILE KILN CHURCH

TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2022

The Trustees present their annual report together with the financial statements of the Charitable Incorporated Organisation ('the Charitable Incorporated Organisation', 'CIO') for the year ended 31 August 2022.

Objectives and activities

a. Policies and objectives

The objective of the CIO is to advance the Christian faith for the public benefit in accordance with the statement of beliefs and practices in the Schedule, within the Constitution, in Chelmsford, Essex and in such other parts of the United Kingdom or the world as the charity trustees may from time to time think fit.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit.

b. Activities

The past year has seen the full easing of all UK government restrictions due to the Covid-19 pandemic. However, the impact of the pandemic has continued to be seen in health, economic, and participatory challenges across the country. Recognising this reality, the church has learned to embrace the changes, love and care for one another, serve the Tile Kiln Estate and surrounding community, and trust in the Lord Jesus Christ.

We have continued to explore the restarting of many groups and activities with the easing of government restrictions, whilst dealing with the significant changes and challenges following at least 18 months of restrictions.

c. Activities undertaken to achieve objectives

The three following sections express the ways in which the church has carried out its purposes, with express attention paid to the immediate church community, the wider local community, and the worldwide community.

1) Church community

We make it our aim to equip the church membership to be part of God's mission in the world, living for Jesus Christ and being ready to love and serve the local Tile Kiln community as well as the wider Chelmsford and worldwide community.

Equipping membership for serving the community takes place through regular Sunday morning services, which continue to be valued for worship, teaching, sharing testimony and news, and community support. It also happens through the regular meeting of small groups which meet for Bible study, growth in faith, encouragement, prayer, support and reaching into the community.

Such small groups have continued to utilise technology as appropriate to meet together, as well as increasingly meeting in person. The use of technology has enabled some to engage more regularly with other church members. This advantage is always held in tension with the necessity for face to face contact which remains vital for human flourishing.

Having opened the church building for in-person services on Easter Sunday 2021, we have continued to meet in-person to worship Jesus Christ. We have also continued to live stream services as a way of continuing contact with those who have joined us online during Covid-19 restrictions; through this we are able to both reach the local community and to serve the members of church who are suffering sickness, or are otherwise shielding. Responding to the challenges and opportunities of the pandemic, we renewed our vision to grow through connection: up with God, in with one another, and out with the community.

In light of this we ran our second online Alpha Course between February 2022 and May 2022. The group bonded together to explore what Christians believe and the claims of Jesus Christ himself. In addition, we were delighted

TILE KILN CHURCH

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

Objectives and activities (continued)

to baptise a number of people who had expressed faith in Jesus Christ through the previous Alpha Course on Easter Sunday, 17 April 2022.

The regular meetings of the church provide vital support for those in difficult circumstances and particularly those facing the challenge of ill health, enabling them to thereby support others who face challenging times. This has been enhanced by the return to regular and consistent in-person services.

We continue to make wise use of risk assessments to ensure that we remain as Covid-secure as possible, attending to the ebb and flow of virus cases in our local area and responding as necessary.

2) Local community

Fledgelings Pre-school

Our recent Ofsted report graded the preschool as "good".
I have highlighted some of the key points that we celebrate as a team.

"Staff sensitively support children's emotional development and encourage them to talk about how they feel."

"Children settle quickly in the pre-school and respond well to routines and expectations. They enjoy lots of challenging and stimulating activities that allow them to think and work through the process to achieve a result while learning and playing together."

"Staff promote children's communication and language skills well. They provide many opportunities for children to develop their vocabulary. Children readily engage in circle time, where they enjoy stories and rhymes."

"Partnership with parents is strong. Staff inform parents of what their child does during the day, using the online system. They engage parents in their children's learning in various ways. Staff have regular meetings with parents to discuss their children's latest achievements and the next steps in learning. Parents consistently describe good channels of communication between the pre-school and themselves. Parents express high levels of gratitude and appreciation for the work that staff do."

Our aim is to further improve the quality of the early years provision by reviewing the planning of group activities and to help children hear and use their home language during play to further develop their speech development.

Below is a quote from another parent who has appreciated the support for her daughter:

"Fledgelings nursery are in my opinion a fantastic pre-school. My daughter has been attending for over a year now and she has flourished all because of this setting. When she began nursery, she had a stutter. We were reassured by Fledgelings that they would work with her to rectify this in any way they could. Within 2 months, her stutter had disappeared. I receive regular tapestry updates from the pre-school and I feel Fledgelings cover a wide variety of activities which my daughter loves. She is very happy to go into pre-school and the attention to detail all the staff have with the children is just remarkable".

As a preschool we are following The Essex approach to Trauma Perceptive Practice to develop our understanding of behaviour and supporting emotional well-being. We want to develop our knowledge, explore attitudes and to develop skills and habits to effectively support children and adults. The principles are compassion, kindness, hope and belonging and we, as a preschool want to provide a safe place for children to flourish, feel safe and learn.

TILE KILN CHURCH

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

Objectives and activities (continued)

Food on Friday

Food on Friday successfully restarted in Autumn 2021. Maintaining contact throughout the pandemic has led to most returning, and new guests have started attending. The aim remains to introduce the lonely and elderly in our community to the love and friendship of Jesus Christ and his followers, through a meal, followed by a short thought for the day.

Across the year, the team dealt well with various practical changes needed in responding to the pandemic, and in developing the team itself, with some of the team retiring, and new members joining. .

The Kiln

We run a community shop front called The Kiln at 155 Robin Way opposite the church which seeks to engage the community through a number of different activities and groups.

Across this year we re-assessed the use of The Kiln in light of reduced demand following the pandemic, and the increased ability to use our church building for the continuing groups. We came to the decision not to renew the lease on The Kiln, which will come to an end at the end of September 2022.

Plans were drawn up to move the two remaining groups across to a redecorated church lounge. These moves took place across the summer of 2022, with much anticipation and excitement from those involved in the groups.

The open-door coffee morning remains popular with regulars, and has seen some growth across the year. The move from The Kiln to the church coffee lounge was met with nervousness at first, but trial runs have given regular attenders the confidence to return.

Community support

Our support for the local community continued through the various stages of unlocking and into the post-lockdown world. We regularly support Chelmsford Foodbank, through food collections, financial support, and in signposting people in the community toward the provision of the Foodbank providing food vouchers for those in need. This has seen an increase across the year as the cost of living crisis slowly took hold.

We continue to support a number of families, offering emotional, mental, and spiritual support as needed as well as practical support. On the loan of a wheelchair to one boy, one mother said:

"Just want to say thank you to you and your family for letting us use your wheelchair ... the change I have seen in him the last few days is amazing."

After enjoying the drop-in coffee morning, one child wrote us a card, in which they said:
"Thank you so much for having me at the church."

The church continues to support the community with bereavement. One member of the community wrote:
"I also want to express our thanks to everyone who helped with the wake, providing endless teas and coffees, delicious cakes and putting all the savoury food out for us and clearing away afterwards. It was an extremely smooth operation, which enabled us to spend time talking to people who loved Mum, some of whom we hadn't seen for 40 odd years. There were lots of memories shared which has helped focus on happy times rather than the more recent difficult months".

In the summer we were able to help one local family find alternative accommodation following their eviction from their flat. He wrote to us:

"I really don't know how to thank you enough for your incredible support and help."

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2022**

Objectives and activities (continued)

We were once again able to celebrate the local community with a community day in July. We closed the road, partnered with the Clay Pigeon pub and local residents, to put on a street party. This year we combined the celebrations with the church's 50th anniversary, enjoying cream tea's, a hog roast, a bake-off competition, and children's activities, all at the church.

Neighbourhood Chaplains

In January we launched the Neighbourhood Chaplain scheme, with 15 volunteers coming together to fulfil different roles on the team.

Neighbourhood Chaplains seeks to enable the church to connect with the local community in new and existing ways, through befriending, offering practical help, and meeting our neighbours physical, emotional, and spiritual needs. We hope that this particularly helps us to alleviate loneliness, following on from the difficulties experienced by many through the pandemic.

Children & young people

We were able to restart toddlers in the autumn of 2021. After a slow start, the numbers grew and by the end of the year we have a thriving group which clearly meets a community need. Mothers, grandmothers, foster-carers, and the occasional father, bring their toddlers along and have started inviting their friends, too.

As the age range goes up, as has been the experience of much of the UK, our engagement with young people and children has been challenging.

We re-started our Friday night youth group in January 2022, and have built up a small but committed regular attendance.

Sunday school provision has also started back, with the primary school age group showing signs of growth after a slow start. But challenges around engagement with teenagers remains and we continue to seek ways to reach them.

Holiday Club

We were delighted that the end of restrictions meant we could run our Easter Holiday Club once again. Our theme of 'Wackiest Wild West' was based on the experiences of Israel detailed in the Bible book, Exodus.

We had 23 primary school age children booked in across the week, and they all enjoyed craft, games, stories, songs, snacks and lots of fun and laughter. One parent asked us whether we were running another holiday club during the summer half term.

One leader shared this with us:

"It was great being able to do my Wackiest Wild West Holiday club with you all at Tile Kiln. I had many positive comments from children and leaders. We have started planning the next one already."

Christmas

Lack of restrictions meant we began to welcome people back into the building. However, with cases rising considerably in autumn 2021, we limited numbers and ensured covid-secure measures in place, and many of our Christmas services took place in a hybrid form.

We ran a hybrid Christingle service, welcoming a limited number of people into the building, whilst live-streaming the service across YouTube to a much wider audience. We were delighted to have Chelmsford's Deputy Mayor take part in the service once again this year.

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2022**

Objectives and activities (continued)

Similarly, our carol service was premiered across YouTube, with a showing at the church for a limited number of people to join in person, which was followed by refreshments.

Sadly, we once again had to cancel our Carols in the Pub, run in partnership with the local pub, the Clay Pigeon, given the rise in Covid cases and seeking to ensure we were always wise and caring toward the community.

3) Worldwide community

We continued our support of organisations and missionaries at work in France, Kenya and Uganda, and continued our support of locally-based mission organisations that work supporting young people through school work, those affected by unwanted pregnancy, and the homeless across Chelmsford.

We are continuing to engage with missionaries and organisations to respond to their needs, now post-pandemic across this past year, as they discover the true extent to the cost of the pandemic and restrictions which differed country to country. We are beginning to actively review our support to both ensure that it meets our charitable aims and objectives, and is of real practical help to the organisations and missionaries we support.

d. Gifts and donations

The Trustees apply the funds of Tile Kiln Church at their discretion and in accordance with the charitable purposes and objectives of the charity. The Trustees have appointed the Tile Kiln Leadership team to consider gifts on their behalf and to make recommendations in accordance with the objectives. Any decision to award a gift remains the responsibility of the Trustees. The leadership team propose an annual plan of proposed application of charitable funds.

e. Staff and volunteers

The church employs two full time pastors. The level of remuneration is reviewed annually by the trustees against a range of external benchmarks while keeping in mind the need to control expenditure. Much of the church activity is carried out by volunteers without whom it would be impossible. The volunteer opportunities are varied and are the equivalent of 4 full time posts; 66% of volunteer time is spent on charitable activities, 22% on management and administration and 12% on governance.

Fledgelings Pre-school employs 1 full time manager and 9 part time teaching staff. All are engaged in pursuit of charitable activities

f. Buildings

Essential maintenance has been undertaken during the year with a review of the electrical installation. A decision has been made to proceed with the proposed buildings development on receipt of gifts and pledges which will cover the initial phase. An application for planning has been submitted.

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2022**

Achievements and performance

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charitable Incorporated Organisation has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

b. Reserves policy

The Church congregation accounts and the accounts of the Fledgelings Pre-school are managed separately despite being part of the same charity and this summary reflects that operational distinction.

In arriving at a reserves policy, the Trustees want to reflect biblical principles as well as ensuring that any policy meets the requirements of the Charity Commission. The Trustees understand the main biblical principles in this area as:

- Not hoarding riches for their own sake as expounded in both Genesis Chapter 41 and Matthew 6:19-21 and of;
- Using those riches (either now or in the future) for the benefit of the Kingdom of God or;
- Storing some of them so as to ensure the future continuing activities of the church.

Our general reserves policy is to retain sufficient reserves:

- To ensure that the church has sufficient funds to meet its short-term financial commitments;
- To demonstrate that the church is sustainable into the future;
- To ensure that the church is able to manage future unforeseen financial difficulties; and
- To ensure that excessive funds are not held without any identifiable reason or for any identifiable purpose.

This reserves policy relates only to the unrestricted funds. Restricted funds may be held in addition to be used for the restricted purpose for which they were given.

The Charity Trustees also agreed to maintain all existing designations of general funds including holding £45,000 of reserves, £15,000 to cover the operating costs for the church and £30,000 to cover contingency funding for the pre-school.

The level of unrestricted reserves was reviewed and the balance at year end is felt adequate, representing around 6-8 weeks of general unrestricted operating costs in normal circumstances. This being between £20,000-£25,000.

TILE KILN CHURCH

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

c. Financial activities- Congregation Funds

At the close of the financial year, the cash assets of the church had increased to £203,261 (including £36,977 of unclaimed Gift Aid). Liabilities stood at £9,864, comprising day to day operational costs. The church has a strategic plan to significantly improve the church building and its facilities and the Trustees have agreed that surplus general funds should be designated toward this aim. At the close of the year, this designated fund stood at £65,625, with £7,173 having been expended during the year.

The new building project fund has built up £60,973 of funds towards future costs expected in future years.

In addition, £7,417 remains designated to a fund to finance future maintenance of the properties in which the church has an equity share.

The charity had a 5-year lease of the shop unit at 155 Robin Way which terminated on 28th September 2022. The restricted 155 Fund balance was £22,895 at 31 August 2022 and opinions are being sought on how to best deal with the unspent monies, from the original donors.

Property assets remain at £395,000. This fund value could only be realised through the sale of the properties.

Total income for the funds during the year was £205,733, including the new building project income and 155 Fund income. Of the income, 96% came from freewill gifts from members and attendees of the church.

Total church expenditure was £155,283. Staffing at £72,537 was the largest single cost to the congregation's funds.

The bulk of the church income is pledged from members and comes through standing orders. The Trustees monitor the cash flow monthly.

d. Financial activities : Fledgelings Pre-school

At the close of the financial year 31st August 2022, cash assets for the pre-school totalled £43,736. Liabilities were £11,006 relating to deferred fees and Government funding received early before the autumn term 2022. Over the year there was a deficit of £1,727. The majority of the funds received were through fees, a large proportion of which is Government funding. No external fundraising activities were undertaken during the year.

The major costs for the pre-school are in staff wages along with the general running costs. The pre-school has always operated on a not-for-profit basis and whenever there has been surplus it has been used for the benefit of the pre-school as well as maintaining the reserve balance. Deficits have been supported by the church.

Structure, governance and management

a. Constitution

Tile Kiln Church is a registered charity, number 1172738, and is constituted under a Constitution of a Charitable Incorporated Organisation.

TILE KILN CHURCH

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

Structure, governance and management (continued)

b. Methods of appointment or election of Trustees

The management of the Charitable Incorporated Organisation is the responsibility of the Trustees who are elected and co-opted under the terms of the Constitution of a Charitable Incorporated Organisation.

The Charity seeks new Trustees firstly, from within the church membership and secondly, those from outside of the church who bring suitable knowledge and experience from other churches or charities. Maintaining a majority of Trustees who are church members ensures that those who donate to the charity (almost exclusively church members and attendees) are strongly represented. Trustees appointments are made solely by the existing Trustees.

One Trustee resigned during the year.

The Trustees held four Ordinary meetings. In addition, the Annual General Meeting of the Charity was held.

c. Financial risk management

The Trustees have assessed the major risks to which the Charitable Incorporated Organisation is exposed, in particular those related to the operations and finances of the Charitable Incorporated Organisation, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

The Tile Kiln Building Trust

On 20 June 2018 the Trustees of Tile Kiln Church (formerly known as Orchard Street Hall) transferred to Tile Kiln Church Charitable Incorporated Organisation (The CIO) the freehold property known as Tile Kiln Church, Robin Way, Chelmsford, CM2 8AU (the property). The property is registered at HM Land Registry under title number EX132470.

The transfer dated 20 June 2018 provided that the property transferred will continue to be held by CIO as Sole Trustee under the Trusts of Tile Kiln Church (formerly Orchard Street Hall) included in an Indenture dated 26 September 1919 (Trust Deed).

On 5 November 2018 it was resolved by the CIO that the Trust shall hence forth be known as Tile Kiln Church Building Trust.

The Trustees have considered the value in use by the church and the pre-school with respect to the use of the freehold property premises and concluded that a donation in kind for rent will not be shown in the accounts as they consider this to have no value to the reader of the accounts as the result will have a zero effect.

Members' liability

If the CIO is wound up, the members of the CIO have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2022**

Statement of Trustees' responsibilities

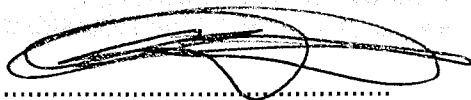
The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the Charitable Incorporated Organisation and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 Charitable Incorporated Organisation will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charitable Incorporated Organisation's transactions and disclose with reasonable accuracy at any time the financial position of the Charitable Incorporated Organisation and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Constitution of a Charitable Incorporated Organisation. They are also responsible for safeguarding the assets of the Charitable Incorporated Organisation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:



Mr D Demonakis
(Chair of Trustees)

Date: 16 March 2023

TILE KILN CHURCH

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 AUGUST 2022

Independent examiner's report to the Trustees of Tile Kiln Church ('the Charitable Incorporated Organisation')

I report to the charity Trustees on my examination of the accounts of the Charitable Incorporated Organisation for the year ended 31 August 2022.

Responsibilities and basis of report

As the Trustees of the Charitable Incorporated Organisation you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the Charitable Incorporated Organisation's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Charitable Incorporated Organisation's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Charitable Incorporated Organisation as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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 no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

TILE KILN CHURCH

INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2022

This report is made solely to the Charitable Incorporated Organisation's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charitable Incorporated Organisation's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charitable Incorporated Organisation and the Charitable Incorporated Organisation's Trustees as a body, for my work or for this report.

Signed:



Dated: 22 March 2023

Thomas Maddocks

ACA FMAAT

Griffin Chapman

Registered Auditors and Chartered Accountants

4 & 5 The Cedars

Apex 12

Old Ipswich Road

Colchester

Essex

CO7 7QR

TILE KILN CHURCH

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2022**

| | Note | Unrestricted funds 2022 £ | Restricted funds 2022 £ | Total funds 2022 £ | Total funds 2021 £ |
|------------------------------------|------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Income from: | | | | | |
| Donations and legacies | 3 | 123,623 | 76,166 | 199,789 | 132,282 |
| Charitable activities | 4 | 31,951 | 66,861 | 98,812 | 90,726 |
| Other trading activities | 5 | 626 | - | 626 | 826 |
| Investments | 6 | 10 | - | 10 | 35 |
| Other income | 7 | 292 | - | 292 | 199 |
| Total income | | 156,502 | 143,027 | 299,529 | 224,068 |
| Expenditure on: | | | | | |
| Charitable activities | 9 | 168,945 | 81,861 | 250,806 | 228,961 |
| Total expenditure | | 168,945 | 81,861 | 250,806 | 228,961 |
| Net (expenditure)/income | | (12,443) | 61,166 | 48,723 | (4,893) |
| Transfers between funds | 18 | (175) | 175 | - | - |
| Net movement in funds | | (12,618) | 61,341 | 48,723 | (4,893) |
| Reconciliation of funds: | | | | | |
| Total funds brought forward | | 552,034 | 22,527 | 574,561 | 579,454 |
| Net movement in funds | | (12,618) | 61,341 | 48,723 | (4,893) |
| Total funds carried forward | | 539,416 | 83,868 | 623,284 | 574,561 |

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

The notes on pages 15 to 32 form part of these financial statements.

TILE KILN CHURCH

**BALANCE SHEET
AS AT 31 AUGUST 2022**

| | Note | 2022 £ | 2021 £ |
|--|------|-----------------------|-----------------------|
| Fixed assets | | | |
| Tangible assets | 14 | 395,000 | 395,000 |
| | | <u>395,000</u> | <u>395,000</u> |
| Current assets | | | |
| Debtors | 15 | 39,131 | 15,140 |
| Cash at bank and in hand | | 210,022 | 178,672 |
| | | <u>249,153</u> | <u>193,812</u> |
| Creditors: amounts falling due within one year | 16 | (20,869) | (14,251) |
| Net current assets | | <u>228,284</u> | <u>179,561</u> |
| Total assets less current liabilities | | <u>623,284</u> | <u>574,561</u> |
| Net assets excluding pension asset | | <u>623,284</u> | <u>574,561</u> |
| Total net assets | | <u><u>623,284</u></u> | <u><u>574,561</u></u> |
| Charity funds | | | |
| Restricted funds | 18 | 83,868 | 22,527 |
| Unrestricted funds | 18 | 539,416 | 552,034 |
| Total funds | | <u><u>623,284</u></u> | <u><u>574,561</u></u> |

The financial statements were approved and authorised for issue by the Trustees on 16 March 2023 and signed on their behalf by:



Mr D Demonakis
(Chair of Trustees)

The notes on pages 15 to 32 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022**

1. General information

The Tile Kiln Church is a registered Incorporated Charitable Organisation incorporated in England and Wales. The principal office is Robin Way, Chelmsford, Essex, CM2 8AU. The registered number of the Charity is 1172738.

The object of the CIO is to advance the Christian faith for the public benefit in accordance with the statement of beliefs and practices in the Schedule hereto in Chelmsford, Essex and in such other parts of the United Kingdom or the world as the Trustees may from time to time think fit.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following 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) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Further detail can be found in the accounting policies and notes to the accounts.

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

2.2 Going concern

The Trustees consider that there are no material uncertainties about the Charitable Incorporated Organisations' ability to continue as a going concern.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022**

2. Accounting policies (continued)

2.3 Income

All income is recognised once the Charitable Incorporated Organisation has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet.

Where income is received in advance of meeting any performance-related conditions, there is not unconditional entitlement to the income and its recognition is deferred and included in creditors as deferred income until the performance-related conditions are met. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charitable Incorporated Organisation to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charitable Incorporated Organisation's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Government funding

Funding is received from Essex County Council to provide funding for young people at pre-school. Funded early education entitles eligible children certain hours of free early years education and child care. Some parents are eligible for further funding but must meet specific criteria. The funding is received in the year for three terms and is recognised in the SOFA for restricted funding which covers the year. Any payment in advance is shown in deferred income on the balance sheet.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022**

2. Accounting policies (continued)

2.6 Taxation

The Charitable Incorporated Organisation is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charitable Incorporated Organisation is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2.7 Tangible fixed assets and depreciation

Tangible fixed assets costing £1,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Freehold property - 1% Straight line method

The Trustees have considered the depreciation rate for freehold property and they concluded that after taking into consideration the residual value of the property currently held, the depreciation would be immaterial and therefore no depreciation charge has been included this year. Any improvements to the property will be depreciated at a reasonable rate considered at the time.

2.8 Debtors

Trade and other debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid.

2.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022**

2. Accounting policies (continued)

2.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charitable Incorporated Organisation anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.11 Financial instruments

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

2.12 Operating leases

Rentals paid under operating leases are charged to the Statement of financial activities on a straight line basis over the lease term.

2.13 Pensions

The Charitable Incorporated Organisation operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charitable Incorporated Organisation to the fund in respect of the Period.

2.14 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charitable Incorporated Organisation and which have not been designated for other purposes.

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

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charitable Incorporated Organisation for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

TILE KILN CHURCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022**

3. Income from donations including gift aid

| | Unrestricted funds 2022 £ | Restricted funds 2022 £ | Total funds 2022 £ | Total funds 2021 £ |
|-------------------------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Donations | | | | |
| Church offerings | 123,623 | - | 123,623 | 117,789 |
| Building fund donations | - | 60,973 | 60,973 | - |
| 155 donations | - | 13,026 | 13,026 | 14,493 |
| Total donations | 123,623 | 73,999 | 197,622 | 132,282 |
| Grants | - | 2,167 | 2,167 | - |
| Subtotal | - | 2,167 | 2,167 | - |
| Total 2022 | 123,623 | 76,166 | 199,789 | 132,282 |
| <i>Total 2021</i> | 117,789 | 14,493 | 132,282 | |

4. Income from charitable activities

| | Unrestricted funds 2022 £ | Restricted funds 2022 £ | Total funds 2022 £ | Total funds 2021 £ |
|--|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Pastoral care activities | 4,715 | - | 4,715 | - |
| Fledgelings Pre-School fees and government funding | 25,893 | 66,861 | 92,754 | 90,726 |
| Youth activities | 1,343 | - | 1,343 | - |
| Total 2022 | 31,951 | 66,861 | 98,812 | 90,726 |
| <i>Total 2021</i> | 16,925 | 73,801 | 90,726 | |

TILE KILN CHURCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022**

5. Income from other trading activities

Income from fundraising events

| | Unrestricted funds 2022 £ | Total funds 2022 £ | <i>Total funds 2021 £</i> |
|-------------------|--|---------------------------------------|---------------------------------------|
| Fundraising | 626 | 626 | 826 |
| <i>Total 2021</i> | <u>826</u> | <u>826</u> | |

6. Investment income

| | Unrestricted funds 2022 £ | Total funds 2022 £ | <i>Total funds 2021 £</i> |
|-------------------|--|---------------------------------------|---------------------------------------|
| Bank interest | 10 | 10 | 35 |
| <i>Total 2021</i> | <u>10</u> | <u>10</u> | <u>35</u> |
| <i>Total 2021</i> | <u>35</u> | <u>35</u> | |

7. Other incoming resources

| | Unrestricted funds 2022 £ | Total funds 2022 £ | <i>Total funds 2021 £</i> |
|--------------------------|--|---------------------------------------|---------------------------------------|
| Other incoming resources | 292 | 292 | 199 |
| <i>Total 2021</i> | <u>199</u> | <u>199</u> | |

TILE KILN CHURCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022**

8. Charitable gifts and donations paid

| | Designated donations to charitable Institutions 2022 £ | Unrestricted donations paid to charitable institutions 2022 £ | Total funds 2022 £ | Total funds 2021 £ |
|------------------------------|--|---|-----------------------------|-----------------------------|
| Donations paid by the Church | 16,939 | 991 | 17,930 | 16,877 |
| <i>Total 2021</i> | <u>16,239</u> | <u>638</u> | <u>16,877</u> | |

During the year the Trustees review the money available to donate and gift to other causes. This is undertaken on a risk assessment approach.

9. Analysis of expenditure on charitable activities

Summary by fund type

| | Unrestricted funds 2022 £ | Restricted funds 2022 £ | Total 2022 £ | Total 2021 £ |
|------------------------|------------------------------------|----------------------------------|--------------------|--------------------|
| The Church | 140,284 | 15,000 | 155,284 | 135,954 |
| Fledgelings Pre-School | 28,661 | 66,861 | 95,522 | 93,007 |
| | <u>168,945</u> | <u>81,861</u> | <u>250,806</u> | <u>228,961</u> |
| <i>Total 2021</i> | <u>142,712</u> | <u>86,249</u> | <u>228,961</u> | |

TILE KILN CHURCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022**

9. Analysis of expenditure on charitable activities (continued)

Summary by expenditure type

| | Staff costs 2022 £ | Other costs 2022 £ | Total 2022 £ | Total 2021 £ |
|------------------------|--------------------------|--------------------------|--------------------|--------------------|
| The Church | 72,538 | 82,746 | 155,284 | 135,954 |
| Fledgelings Pre-School | 89,375 | 6,147 | 95,522 | 93,007 |
| | <u>161,913</u> | <u>88,893</u> | <u>250,806</u> | <u>228,961</u> |
| <i>Total 2021</i> | <u>158,617</u> | <u>70,344</u> | <u>228,961</u> | |

10. Analysis of expenditure by activities

| | Activities undertaken directly 2022 £ | Donations to charities 2022 £ | Support costs 2022 £ | Total funds 2022 £ | Total funds 2021 £ |
|------------------------|---|--|-------------------------------|-----------------------------|-----------------------------|
| The Church | 104,552 | 17,930 | 32,802 | 155,284 | 135,954 |
| Fledgelings Pre-School | 92,305 | - | 3,217 | 95,522 | 93,007 |
| Total 2022 | <u>196,857</u> | <u>17,930</u> | <u>36,019</u> | <u>250,806</u> | <u>228,961</u> |
| <i>Total 2021</i> | <u>179,876</u> | <u>16,877</u> | <u>32,208</u> | <u>228,961</u> | |

TILE KILN CHURCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022**

10. Analysis of expenditure by activities (continued)

Analysis of direct costs

| | The Church 2022 £ | Fledgelings Pre-school 2022 £ | Total funds 2022 £ | Total funds 2021 £ |
|------------------------------|-------------------------|--|-----------------------------|-----------------------------|
| Staff costs | 72,538 | 89,375 | 161,913 | 158,617 |
| Pastoral, teaching and youth | 12,183 | - | 12,183 | 3,077 |
| Project expenses | 7,173 | - | 7,173 | 2,328 |
| Resources | - | 2,930 | 2,930 | 3,406 |
| 155 Fund expenses | 12,658 | - | 12,658 | 12,448 |
| Total 2022 | 104,552 | 92,305 | 196,857 | 179,876 |
| <i>Total 2021</i> | <i>89,601</i> | <i>90,275</i> | <i>179,876</i> | |

Analysis of support costs

| | The Church 2022 £ | Fledgelings Pre-school 2022 £ | Total funds 2022 £ | Total funds 2021 £ |
|---|-------------------------|--|-----------------------------|-----------------------------|
| Insurance and office costs | - | 1,930 | 1,930 | 1,992 |
| Church administration costs | 2,968 | - | 2,968 | 3,427 |
| Premises costs | 25,481 | - | 25,481 | 22,705 |
| Other expenses including staff & training | 2,373 | 1,287 | 3,660 | 2,614 |
| Governance costs | 1,980 | - | 1,980 | 1,470 |
| Total 2022 | 32,802 | 3,217 | 36,019 | 32,208 |
| <i>Total 2021</i> | <i>29,476</i> | <i>2,732</i> | <i>32,208</i> | |

TILE KILN CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2022

11. Independent examiner's remuneration

| | 2022 £ | 2021 £ |
|---|--------------|--------------|
| Fees payable to the Charitable Incorporated Organisation's independent examiner for the independent examination of the Charitable Incorporated Organisation's annual accounts | <u>1,680</u> | <u>1,470</u> |

12. Staff costs

| | 2022 £ | 2021 £ |
|--|----------------|----------------|
| Wages and salaries | 152,614 | 149,499 |
| Social security costs | 5,145 | 5,083 |
| Contribution to defined contribution pension schemes | 4,154 | 4,035 |
| | <u>161,913</u> | <u>158,617</u> |

The average number of persons employed by the Charitable Incorporated Organisation during the Period was as follows:

| | 2022 No. | 2021 No. |
|------------|-------------|-------------|
| Church | 2 | 2 |
| Pre school | 10 | 10 |
| | <u>12</u> | <u>12</u> |

No employee received remuneration amounting to more than £60,000 in either year.

The key management personnel of the charity comprise the Trustees and the senior management team as listed on page 1 - with both pastors plus the pre school manager being the only members on payroll. The total amount of employee benefits (excluding employer pension contributions and employer national insurance contributions) received by key management personnel for their services to the charity was £84,792 (2021: £83,854).

13. Trustees' remuneration and expenses

During the Period, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the Period ended 31 August 2022, no Trustee expenses have been incurred (2021 - £NIL).

TILE KILN CHURCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022**

14. Tangible fixed assets

| | Freehold property £ |
|---------------------------|------------------------------------|
| Cost or valuation | |
| At 1 September 2021 | 395,000 |
| At 31 August 2022 | 395,000 |
| Net book value | |
| At 31 August 2022 | 395,000 |
| <i>At 31 August 2021</i> | <i>395,000</i> |

Included in freehold property are two properties where the CIO has a financial interest in each property. The beneficial interest of one property has a historical cost of £115,000 and the share of the other property has a historical value of £280,000.

The beneficial interest held by the CIO on the first property is represented by the £115,000, which equates to 36% ownership. The property is owned by one of the Pastors and his wife, with a financial interest also being held by FG Charitable Trust, which is a related party to the CIO.

The CIO's share of the second property is 66%, owned on a tenants in common basis with one of the Pastors and his wife. FG Charitable Trust also hold a financial interest in this property.

No depreciation has been charged in the year as the Trustees consider that, after taking into consideration the deemed residual values of both shares in the properties, the depreciation would be immaterial.

The Tile Kiln Church property at Robin Way is not recognised in these accounts as a fixed asset, in line with the basis described in the Trustees' Report.

15. Debtors

| | 2022 £ | 2021 £ |
|--------------------------------|-------------------|-------------------|
| Due within one year | | |
| Trade debtors | - | 42 |
| Prepayments and accrued income | 2,154 | 1,884 |
| Tax recoverable from gift aid | 36,977 | 13,214 |
| | 39,131 | 15,140 |

TILE KILN CHURCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022**

16. Creditors: Amounts falling due within one year

| | 2022 | 2021 |
|--|---------------|---------------|
| | £ | £ |
| Trade creditors | 5,970 | 2,237 |
| Other taxation and social security | 1,160 | 1,169 |
| Other creditors | 874 | 866 |
| Accruals and deferred income | 12,865 | 9,979 |
| | 20,869 | 14,251 |
| | 20,869 | 14,251 |
| | 2022 | 2021 |
| | £ | £ |
| Deferred income at 1 September 2021 | 8,509 | 8,041 |
| Resources deferred during the period | 11,006 | 8,509 |
| Amounts released from previous periods | (8,509) | (8,041) |
| | 11,006 | 8,509 |
| | 11,006 | 8,509 |

Deferred income carried forward relates to funding received from the Essex County Council to the pre-school with respect to the Autumn 2022 term and fees paid in advance for the same Autumn term.

17. Financial instruments

| | 2022 | 2021 |
|--|----------------|----------------|
| | £ | £ |
| Financial assets | | |
| Financial assets measured at fair value through income and expenditure | 210,022 | 178,672 |
| | 210,022 | 178,672 |
| | 2022 | 2021 |
| | £ | £ |
| Financial liabilities | | |
| Financial liabilities measured at amortised cost | 8,004 | 4,273 |
| | 8,004 | 4,273 |

Financial assets measured at fair value through income and expenditure comprise the cash at bank and in hand.

Financial liabilities measured at amortised cost comprise trade creditors, other taxation and social security and other creditors.

TILE KILN CHURCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022**

18. Statement of funds

Statement of funds - current Period

| | Balance at 1 September 2021 £ | Income £ | Expenditure £ | Transfers in/out £ | Balance at 31 August 2022 £ |
|-------------------------------|--|-----------------------|-------------------------|--------------------------|--------------------------------------|
| Unrestricted funds | | | | | |
| Designated funds | | | | | |
| WAF | 7,417 | - | - | - | 7,417 |
| Property | 395,000 | - | - | - | 395,000 |
| Contingency | 45,000 | - | - | - | 45,000 |
| Building fund | 72,798 | - | (7,173) | - | 65,625 |
| Designated offerings | - | 1,166 | (991) | (175) | - |
| | <u>520,215</u> | <u>1,166</u> | <u>(8,164)</u> | <u>(175)</u> | <u>513,042</u> |
| General funds | | | | | |
| General Funds - all funds | 31,819 | 155,336 | (160,781) | - | 26,374 |
| | <u>552,034</u> | <u>156,502</u> | <u>(168,945)</u> | <u>(175)</u> | <u>539,416</u> |
| Restricted funds | | | | | |
| Pre-school government funding | - | 66,861 | (66,861) | - | - |
| The 155 fund | 22,527 | 13,026 | (12,658) | - | 22,895 |
| Building fund | - | 60,973 | - | - | 60,973 |
| Community income | - | 2,167 | (2,342) | 175 | - |
| | <u>22,527</u> | <u>143,027</u> | <u>(81,861)</u> | <u>175</u> | <u>83,868</u> |
| Total of funds | <u><u>574,561</u></u> | <u><u>299,529</u></u> | <u><u>(250,806)</u></u> | <u><u>-</u></u> | <u><u>623,284</u></u> |

TILE KILN CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2022

18. Statement of funds (continued)

Restricted funds:

The 155 Fund was established for lease, maintenance and operational costs related to the use of 155 Robin Way, a shop unit adjacent to the church building that is used for office space and as a contact point with the local community.

Pre-school funding is monies received for pre-school children where there is entitlement. The funding claimed can only be used for this purpose. At the period end there were no outstanding funds to carry forward.

Community funds are those received for a specific purpose. During this year, funds were received towards a community defibrillator. At the year end, all community funds had been spent for the specific purposes. A transfer was made from designated offerings to support expenditure in community funds, during the year.

The restricted Building fund has been established to receive income towards the improvement project, for the main church building, which sees plans for improved kitchen and toilet facilities, as a first stage.

Designated funds:

The designated Building Fund is held for the purpose of strategic improvements to the church buildings and its facilities. Monies from here are being expended towards the new building improvement plan, as mentioned above.

WAF (The Workers Accommodation Fund) is funds set aside for the maintenance of the domestic properties occupied by church workers, in which the church owns a share.

Contingency fund: The trustees have set aside a £45,000 contingency fund for unforeseen expenditure and income loss. This comprises of £15,000 to support the church and £30,000 to support the pre-school.

Property asset fund: The property assets were acquired with the specific purpose to support accommodation needs of church workers and to allow them to live within the community served by the church. They are not seen as an investment vehicle for church funds. In recognition of this, the Trustees have decided to create a designated Property Asset Fund for the property assets. At the period end the value of the fund was £395,000. This matches the net book value of fixed assets and can only be realised by disposing of the tangible assets.

Designated offerings: This is income collected for specific causes and expended as received.

TILE KILN CHURCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022**

18. Statement of funds (continued)

Statement of funds - prior Period

| | <i>Balance at 1 September 2020 £</i> | <i>Income £</i> | <i>Expenditure £</i> | <i>Transfers in/out £</i> | <i>Balance at 31 August 2021 £</i> |
|---------------------------------|--|---------------------|--------------------------|-----------------------------------|--|
| Unrestricted funds | | | | | |
| Designated funds | | | | | |
| WAF | 9,224 | - | (1,807) | - | 7,417 |
| Property | 395,000 | - | - | - | 395,000 |
| Contingency | 45,000 | - | - | - | 45,000 |
| Building fund | 80,218 | - | (7,420) | - | 72,798 |
| Designated offerings | - | 588 | (638) | 50 | - |
| | <u>529,442</u> | <u>588</u> | <u>(9,865)</u> | <u>50</u> | <u>520,215</u> |
| General funds | | | | | |
| General Funds - all funds | 22,780 | 135,186 | (132,847) | 6,700 | 31,819 |
| Community income | 6,750 | - | - | (6,750) | - |
| | <u>29,530</u> | <u>135,186</u> | <u>(132,847)</u> | <u>(50)</u> | <u>31,819</u> |
| Total Unrestricted funds | <u>558,972</u> | <u>135,774</u> | <u>(142,712)</u> | <u>-</u> | <u>552,034</u> |
| Restricted funds | | | | | |
| Pre-school government funding | - | 73,801 | (73,801) | - | - |
| The 155 fund | 20,482 | 14,493 | (12,448) | - | 22,527 |
| | <u>20,482</u> | <u>88,294</u> | <u>(86,249)</u> | <u>-</u> | <u>22,527</u> |
| Total of funds | <u>579,454</u> | <u>224,068</u> | <u>(228,961)</u> | <u>-</u> | <u>574,561</u> |

TILE KILN CHURCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022**

19. Summary of funds

Summary of funds - current Period

| | Balance at 1 September 2021 £ | Income £ | Expenditure £ | Transfers in/out £ | Balance at 31 August 2022 £ |
|------------------|--|----------------|------------------|--------------------------|--------------------------------------|
| Designated funds | 520,215 | 1,166 | (8,164) | (175) | 513,042 |
| General funds | 31,819 | 155,336 | (160,781) | - | 26,374 |
| Restricted funds | 22,527 | 143,027 | (81,861) | 175 | 83,868 |
| | <u>574,561</u> | <u>299,529</u> | <u>(250,806)</u> | <u>-</u> | <u>623,284</u> |

Summary of funds - prior Period

| | Balance at 1 September 2020 £ | Income £ | Expenditure £ | Transfers in/out £ | Balance at 31 August 2021 £ |
|------------------|--|----------------|------------------|--------------------------|--------------------------------------|
| Designated funds | 529,442 | 588 | (9,865) | 50 | 520,215 |
| General funds | 29,530 | 135,186 | (132,847) | (50) | 31,819 |
| Restricted funds | 20,482 | 88,294 | (86,249) | - | 22,527 |
| | <u>579,454</u> | <u>224,068</u> | <u>(228,961)</u> | <u>-</u> | <u>574,561</u> |

20. Analysis of net assets between funds

Analysis of net assets between funds - current year

| | Unrestricted funds 2022 £ | Restricted funds 2022 £ | Total funds 2022 £ |
|-------------------------------|------------------------------------|----------------------------------|-----------------------------|
| Tangible fixed assets | 395,000 | - | 395,000 |
| Current assets | 165,285 | 83,868 | 249,153 |
| Creditors due within one year | (20,869) | - | (20,869) |
| Total | <u>539,416</u> | <u>83,868</u> | <u>623,284</u> |

TILE KILN CHURCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022**

20. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

| | <i>Unrestricted funds 2021 £</i> | <i>Restricted funds 2021 £</i> | <i>Total funds 2021 £</i> |
|-------------------------------|--|--|---------------------------------------|
| Tangible fixed assets | 395,000 | - | 395,000 |
| Current assets | 171,285 | 22,527 | 193,812 |
| Creditors due within one year | (14,251) | - | (14,251) |
| Total | <u>552,034</u> | <u>22,527</u> | <u>574,561</u> |

21. Capital commitments

| | 2022 £ | 2021 £ |
|---|-------------------|-------------------|
| Contracted for but not provided in these financial statements | | |
| Repairs, maintenance or enhancements to Tile Kiln Building Trust property | <u>15,798</u> | <u>22,340</u> |

At the year end, the CIO had committed to extending and altering the Church building, to the extent of the planning and design fees and this is shown above. These costs are recognised as costs of the CIO and will benefit the condition of the building from which the CIO undertake the majority of their activities.

22. Pension commitments

The CIO operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the CIO in an independently administered fund. The pension cost charge represents contributions payable by the CIO to the fund and amounted to £4,154 during the year. (2021: £4,035).

23. Operating lease commitments

At 31 August 2022 the Charitable Incorporated Organisation had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

| | 2022 £ | 2021 £ |
|--|-------------------|-------------------|
| Not later than 1 year | 834 | 10,000 |
| Later than 1 year and not later than 5 years | - | 834 |
| | <u>834</u> | <u>10,834</u> |

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022**

24. Members' liability

If the CIO is wound up, the members of the CIO have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

25. Related party transactions

During the period there were donations made to other charities where some of the Trustees and members of the Leadership team of the CIO are also Trustees or key management of the charity receiving the donation. These totalled £6,288 during the year (2021: £6,288).

The Trustees have confirmed that each donation made to the charities is reviewed and formalities are in place regarding the risk and the assessment of the charitable gift. The leadership team are responsible for making the decisions.

Donations were received from related party FG Charitable Trust totalling £20,400 (2021: £20,130) during the year. FG Charitable Trust has a financial interest in the freehold properties included on the balance sheet, to the extent they provided financial support for the original purchases. Further details are contained in Note 15 to the accounts. Both Pastors also have a financial interest in the properties, with each being a part owner of one of the freehold properties. Disposal of the properties would require permission from all relevant related parties.

The Trustees and their family make regular donations to the CIO as part of their regular offerings and pledges have been made this year, towards the building fund. £36,353 (2021: £21,420) in total was received during the year without conditions.

The Leadership Team and their family make regular donations to the CIO as part of their regular offerings. £25,512 (2021: £10,762) in total was received in the year without conditions, including pledges to the building fund.

The wife of Mr S Moore, a Trustee, is employed by the pre-school on normal terms and conditions of employment.

TILE KILN CHURCH

England & Wales - Charity number 1172738

Accounts

TILE KILN CHURCH

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2021

TILE KILN CHURCH

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TILE KILN CHURCH

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITABLE INCORPORATED ORGANISATION,
ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 AUGUST 2021

| | |
|------------------------|--|
| Trustees | Mr G Tovey, Chair to October 2020 (resigned 12th October 2020) Mr A Chuter (resigned 18th January 2021) Mrs Y Falowo, Trustee (appointed 18th January 2021) Mr D Demonakis, Trustee & Chair from October 2020 Mr I Parker, Trustee Mr S Moore, Trustee Mrs A Sheldrake, Trustee (appointed 18th January 2021) Mr G Smith, Trustee (appointed 18th January 2021) |
| Leadership Team | Mr J Bell, Youth and Community Pastor Mr T Goodall, Pastor Mr J Bland Mr J Grayston Mr A Moore Mrs L Parker Mrs S Smith |

Charity registered number

1172738

Principal office

Robin Way
Chelmsford
Essex
CM2 8AU

Accountants

Griffin Chapman
Registered Auditors and Chartered Accountants
4 & 5 The Cedars
Apex 12
Old Ipswich Road
Colchester
Essex
CO7 7QR

Bankers

The Co-operative Bank plc
PO Box 101
1 Balloon Street
Manchester
M60 4EP

TILE KILN CHURCH

TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2021

The Trustees present their annual report together with the financial statements of the Charitable Incorporated Organisation ('the Charitable Incorporated Organisation', 'CIO') for the year ended 31 August 2021.

Objectives and activities

a. Policies and objectives

The objective of the CIO is to advance the Christian faith for the public benefit in accordance with the statement of beliefs and practices in the Schedule, within the Consitution, in Chelmsford, Essex and in such other parts of the United Kingdom or the world as the charity trustees may from time to time think fit.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit.

b. Activities

The past year has seen the continuation of the unprecedented challenges brought on by the COVID-19 pandemic. As the pandemic and UK government restrictions have ebbed and flowed, the church has learned to embrace the changes, love and care for one another, serve the Tile Kiln Estate and surrounding community, and trust in the Lord Jesus Christ.

Despite the challenges of the COVID-19 pandemic, the church has continued to grow in faith in Jesus Christ, and in response to his love. We have continued to explore the new opportunities that the pandemic has brought, whilst dealing with the reality that many groups and activities could not run.

c. Activities undertaken to achieve objectives

The three following sections express the ways in which the church has carried out its purposes, with express attention paid to the immediate church community, the wider local community, and the worldwide community.

Church community

We make it our aim to equip the church membership to be part of God's mission in the world, living for Jesus Christ and being ready to love and serve the local Tile Kiln community as well as the wider Chelmsford and worldwide community.

Equipping membership for serving the community takes place through regular Sunday morning services, which continue to be valued for worship, teaching, sharing testimony and news, and community support. It also happens through the regular meeting of small groups which meet for Bible study, growth in faith, encouragement, prayer, support and reaching into the community. Such small groups have met online, in person, outdoors and inside, depending on restrictions at the time, and using wise judgement. Because of the vital need for human contact, we have sought to encourage the church to meet with one another in ways that were appropriate and safe, in line with government guidance.

We opened the church building for in-person services on 4 October 2020, successfully creating a covid-secure environment within government guidelines. We set up a live stream of the service, so that those who could not be present in person would be able to participate together in worshipping Jesus Christ. We continued to live stream our services through the mini-lockdown in November 2020, and welcomed people back again in December.

As the cases rose in late December and the UK government once again took the country into lockdown in January 2021, we moved our services back online utilising a variety of social media, live videos, pre-recorded videos, and communication technology to ensure that faith in Jesus Christ continued to be nurtured and advanced into new spheres amongst new members of the church community. Activities for children and young

TILE KILN CHURCH

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

Objectives and activities (continued)

people on Sunday also moved online and continued to encourage understanding of Christian faith and active involvement in the life of the Church.

We continued to support those who had been joining us for online worship throughout the first lockdown and are glad to be able to extend participation in worshipping Jesus and growth in faith to a wider audience than we initially anticipated. One person shared that she, her husband, and her daughter, all took part in the online service for the first time in November 2020, enjoyed it, had some great conversations, and expressed desire to continue exploring who Jesus is and being involved in church.

In order to continue to help these people understand Christianity, Jesus Christ and church, we ran an online Alpha Course between April and July 2020, attended by 8 people. This was a great success and the group plan to continue together on another course in the autumn, as well as supporting one another through social media such as WhatsApp. A number of this group have started to consider being baptised as a statement of their new faith in Jesus Christ.

The regular meetings of the church provide vital support for those in difficult circumstances and particularly those facing the challenge of ill health enabling them to thereby support others who face challenging times.

We have also used time in lockdown to help grow faith in Jesus Christ by using Bible reading plans. From a group of 20 reading the whole Bible in a year, to shorter plans like reading the Psalms over 30 days, these plans have helped grow faith in Jesus and deepen relationship with one another whilst facing the challenges of the pandemic.

Of the Psalms in 30 days, one person said:

"I've never really engaged well with the Psalms over the years. This did change when Tim challenged folk to read them over 30 days. I enjoyed discovering recurrent themes, and reading several at the same time increased my appreciation of the psalms."

A number of people from the Bible in a year reading group valued the sense of community that has build up around the reading plan, expressing how helpful being part of a larger group is, even distanced in lockdown. Along with the gradual reopening of society in the spring and summer, we re-started in-person services on Easter Sunday, 4 April, celebrating the resurrection of Jesus Christ. Since then, we have worked with the gradual re-opening to assess and re-establish the various activities and groups that the church runs.

Much of the work of risk assessment and planning was done over the summer months, along with trial sessions as appropriate. Plans have been made to re-start more groups and activities in September and October, ensuring safeguarding and following government guidance at the time.

The church continues to support members and the wider community at times of bereavement. This has been a significant challenge for the community during the pandemic, with numbers allowed at funerals restricted, services of remembrance having to be cancelled, and practical care for the grieving having to be done in as creative ways as possible.

Local community

Fledgelings Pre-school

The Fledgelings pre-school has been fully operational, when permitted, throughout the COVID-19 pandemic, for all those who requested a place. We have been able to remain open without closures or restricting places. Numbers have been fluctuating, initially lower than usual, but then gradually rising. Currently the numbers are lower, but this may be following the usual two-year trend rather than hesitancy on behalf of parents. In September, 2020 there was 30 children on roll; in January 2021, 34 children were registered and in April 2021, 39 children were registered.

TILE KILN CHURCH

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

Objectives and activities (continued)

Whilst three staff contracted COVID-19 in December 2020 and some parents have tested positive, as far as we are aware no children have contracted COVID-19. The measures put in place such as not allowing parents into the building on a daily basis, additional cleaning, sanitising and ventilating have continued. We have regretted not having the same opportunity to get to know the parents, and have made more use of the Tapestry communication system to try to make up for this. We also use email and text messaging to make sure we are reaching all parents via their preferred means of communication. Parents are appreciative of the impact of the preschool on their children and on the community as can be seen from the comments on end of term cards and Christmas cards:

"Fledgelings is a fantastic pre-school. My little boy has been attending for just over a year, he started with three and a half days and as he loved it so much, he now attends four and a half days a week. We were all made so welcome when he joined and all of the teachers have been amazing."

"He was quite shy when he started but over time and with the help of his key workers his confidence has grown. We love seeing what he gets up to on Tapestry, there are always lots of updates and there is such a variety of activities. He learns lots as well and I loved that last week they looked at Diwali."

"All of the staff at Fledgelings are so friendly and so helpful, if I ever need to ask anything they are always so helpful."

"My husband and I are so happy that we chose Fledgelings as his pre-school. I am so sad that he will be leaving at the end of the academic year to go to Infant School but I know that they will have him ready for the change and we will always be grateful."

Our staff have been totally committed, as always, covering for sickness and self-isolation due to family members having Coronavirus. Sadly, one staff member upon recovery decided to resign from her position, due to the impact on her health. The other two staff members who did contract Coronavirus have recovered and are doing a phased return to work.

Food on Friday

Our usual senior's lunch club, Food on Friday, spent the year not meeting due to the pandemic and associated restrictions. However, the Food on Friday team continued to produce the fortnightly 'News on Friday' newsletter with stories from the attendees, and encouraging message of hope in Jesus Christ, and contact details for any who might need extra help. We continue to be in contact by phone and to support where needed and as the government guidance allows.

During the summer months, plans were made to re-start Food on Friday, and a trial session planned for early September, where we aim to continue to introduce the lonely and elderly in our community to the love and friendship of Jesus Christ and his followers. Having maintained contact with all attendees throughout the pandemic, most are keen to return to and enjoy friendship along with a 2-course hot meal with tea/coffee, followed by a short thought for the day. The catering department has again received a 5* rating for food hygiene.

The Kiln

We run a community shop front called The Kiln at 155 Robin Way opposite the church which seeks to engage the community through a number of different activities and groups.

For the majority of the year we have been unable to use the space, due to COVID-19 restrictions. However, support was still maintained for the community of regular users of The Kiln, particularly those who would normally attend the open-door coffee mornings. Regular contact and practical help (e.g. shopping, collecting medication) continued throughout lockdown.

As the restrictions eased across the spring of 2021, the space was used for irregular Covid-secure meetings, in line with current regulations. Plans were drawn up across the summer to start regular group meetings at The Kiln in September 2021, with a particular emphasis on drop-in coffee mornings which provide an open and safe space for the community to connect with one another.

TILE KILN CHURCH

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

Objectives and activities (continued)

Community support

Our support for the local community continued through the various stages of the pandemic and lockdowns across the past year. We regularly support Chelmsford Foodbank, through food collections, financial support, and in signposting people in the community toward the provision of the Foodbank providing food vouchers for those in need.

The needs have increased across the year, as families struggle with being on furlough, working from home, home-schooling, or a mix of all three at different stages. We were able again to supply laptops to 4 families whose children needed them for home-schooling and homework. The mother of one family contacted us to say:

"It was like Christmas day here this morning when their laptops were charged... thank you so much for all your efforts in getting them"

Another family said:

"Thank you so much for everything you have done over lockdown for our family. This will help us with our school work and online lessons. We would also like to thank you for the vouchers."

We continued to provide occasional shopping for families isolating with Coronavirus at different points through the year. In March we were able to distribute clothing and food vouchers to seven families in partnership with Essex County Council, with additional help with clothing for one family. And we have been able to partner with Tesco's community scheme and provide a family with two beds, mattresses, and bedding. We continue to support a number of families who have found the pandemic especially stretching, offering emotional, mental, and spiritual support as needed as well as practical support.

Children & young people

As has been the experience across the UK, engagement with young people and children has been severely impeded by the pandemic. The initial enthusiasm for online engagement waned as schools returned in September 2020.

Attempts at engagement took the form of online Sunday school material, thoroughly appreciated by some, but without a large number of families engaging. One off events offered other ways to engage. We distributed over 40 packs to local families for an Easter Treasure Hunt, primarily aimed at preschool ages. who enjoyed searching for letters around our local estate and engaging with the Easter story.

Plans began to be made in summer 2021 to restart youth and children's groups and reengage young people in them across the autumn term.

Holiday Club

Sadly, this was once again cancelled due to pandemic.

Christmas

With COVID-19 cases rising in the autumn of 2020, our Christmas services were much changed. We were unable to partner with our local pub, the Clay Pigeon, for our Carols in the Pub, and we cancelled plans to hold our Carol Service in person. However, we were delighted to be able to run a virtual Carol Service, which was premiered on YouTube. It had over 500 views, with some of the local community standing on their front drives singing along to the carols with their neighbours.

TILE KILN CHURCH

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

Objectives and activities (continued)

We also ran a Christingle service for children and families, which we live-streamed on YouTube. We delivered over 100 Christingle craft packs to families around the community and had a special visit from the Mayor and Deputy Mayor of Chelmsford for the live stream.

Throughout the Christmas season, we also engaged the community in making 'advent windows' – scenes from Christmas made from colourful paper and stuck to windows to bring hope and joy to the community in the midst of a difficult Christmas.

Worldwide community

We continued our support of organisations and missionaries at work in France, Kenya and Uganda, and continued our support of locally-based mission organisations that work supporting young people through schools work, those affected by unwanted pregnancy, and the homeless across Chelmsford.

We have engaged the missionaries and organisations in supporting them through inevitable changes to their work brought on by the pandemic, and anticipate that this engagement will continue through the coming years, enabling us to review our support to ensure that it meets our charitable aims and objectives.

d. Gifts and donations

The Trustees apply the funds of Tile Kiln Church at their discretion and in accordance with the charitable purposes and objectives of the charity. The Trustees have appointed the Tile Kiln Leadership team to consider gifts on their behalf and to make recommendations in accordance with the objectives and after appropriate risk assessments. Any decision to award a gift remains the responsibility of the Trustees.

The leadership team propose an annual plan of proposed application of charitable funds.

e. Staff and Volunteers

The church employs two full time pastors. The level of remuneration is reviewed annually by the trustees against a range of external benchmarks while keeping in mind the need to control expenditure. Much of the church activity is carried out by volunteers without whom it would be impossible. The volunteer opportunities are varied and are the equivalent of 4 full time posts; 66% of volunteer time is spent on charitable activities, 22% on management and administration and 12% on governance.

Fledgelings Pre-school employs 1 full time manager and 9 part time teaching staff. All are engaged in pursuit of charitable activities.

f. Buildings

During the year we replaced the door leading into the car park in order to improve security and installed a new ramp leading to this door in order to provide improved access.

Our plans to extend the church building will be reassessed when we are in a better position to see the long term impact of the COVID-19 pandemic.

TILE KILN CHURCH

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

Objectives and activities (continued)

g. Data and Systems

We seek to ensure that all we do complies with relevant legislation and meets best practice. This year, working with our accountants, we introduced a new and more up to date online accounting system which offers significant benefits in terms of reporting and the production of accounts.

Achievements and performance

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charitable Incorporated Organisation has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

b. Reserves policy

The Church congregation accounts and the account of the Fledgelings Pre-school are operated and managed separately despite being part of the same charity and this summary reflects that operational distinction.

In arriving at a reserves policy, the Trustees want to reflect biblical principles as well as ensuring that any policy meets the requirements of the Charity Commission. The Trustees understand the main biblical principles in this area as:

- Not hoarding riches for their own sake as expounded in both Genesis Chapter 41 and Matthew 6:19-21 and of;
- Using those riches (either now or in the future) for the benefit of the Kingdom of God or;
- Storing some of them so as to ensure the future continuing activities of the church.

Our general reserves policy is to retain sufficient reserves:

- To ensure that the church has sufficient funds to meet its short-term financial commitments;
- To demonstrate that the church is sustainable into the future;
- To ensure that the church is able to manage future unforeseen financial difficulties; and
- To ensure that excessive funds are not held without any identifiable reason or for any identifiable purpose.

This reserves policy relates only to the church unrestricted funds. Restricted funds may be held in addition to be used for the restricted purpose for which they were given.

The Charity Trustees also agreed to maintain all existing designations of general funds including holding £45,000 of reserves, £15,000 to cover the operating costs for the church and £30,000 to cover contingency funding for the pre-school.

The level of unrestricted reserves was reviewed and the balance at year end is felt adequate, representing around 6 weeks of general unrestricted operating costs in normal circumstances.

TILE KILN CHURCH

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

c. Financial activities- Congregation Funds

At the close of the financial year, the cash assets of the church had decreased by £3,945 to £148,962 (including £13,214 of unclaimed Gift Aid). Liabilities stood at £5,742, comprising day to day operational costs. The church has a strategic plan to significantly improve the church building and its facilities and the Trustees have agreed that surplus general funds should be designated toward this aim. At the close of the year, this designated fund stood at £72,798, with £7,420 having been expended during the year.

In addition, £7,417 remains designated to a fund to finance future maintenance of the properties in which the church has an equity share, with £1,807 having been expended during the year.

The charity has a 5-year lease of the shop unit at 155 Robin Way which terminates on 28th September 2022. This effectively places a £10,000 per year future liability on the charity which is not specifically detailed on the balance sheet. The Trustees believe this obligation to be sustainable given that at the beginning of the year the restricted 155 Fund balance was £20,482, and at the end of the year £22,527. Pledges received from church members will cover both the lease and running costs of the property for the remaining period of the lease.

Property assets remain at £395,000.

Total income for the Congregation funds during the year was £132,282. Of this income, 95% came from freewill gifts from members and attendees of the church. During the year £6,750 was taken into General Fund from the small business grant of £10,000, to compensate for a shortfall in Sunday cash offerings due to COVID-19 as agreed by the at the end of the year the balance in this fund is zero.

Total church expenditure was £135,954. Staffing at £71,748 was the largest single cost to the congregation's funds.

Operational costs for church premises and activities resulted in expenditure of £45,859 and £16,877 disbursed as gifts to other charities and individuals. Governance costs were £1,470. No expenses were paid to Trustees.

Because the bulk of the church income is pledged from members and comes through standing orders, there is a high degree of resilience to the impact of COVID-19. While there was a small decrease in monthly income, it was not large enough to have any impact on activities. The Trustees monitor the cash flow monthly.

d. Financial activities : Fledgelings Pre-school

At the close of the financial year 31st August 2021, cash assets for the pre school totalled £42,924. Liabilities were £8,509 relating to deferred fees and Government funding received early before the autumn term 2021. Over the year there was a deficit of £1,420. The majority of the funds received were through fees, a large proportion of which is Government funding. No external fundraising activities were undertaken during the year due to COVID-19 restrictions.

The major costs for the pre-school are in staff wages along with the general running costs. The pre-school has always operated on a not-for-profit basis and whenever there has been surplus it has been used for the benefit of the pre-school as well as maintaining the reserve balance.

Structure, governance and management

a. Constitution

Tile Kiln Church is a registered charity, number 1172738, and is constituted under a Constitution of a Charitable Incorporated Organisation.

TILE KILN CHURCH

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

Structure, governance and management (continued)

b. Methods of appointment or election of Trustees

The management of the Charitable Incorporated Organisation is the responsibility of the Trustees who are elected and co-opted under the terms of the Constitution of a Charitable Incorporated Organisation.

The Charity seeks new Trustees firstly, from within the church membership and secondly, those from outside of the church who bring suitable knowledge and experience from other churches or charities. Maintaining a majority of Trustees who are church members ensures that those who donate to the charity (almost exclusively church members and attendees) are strongly represented. Trustees appointments are made solely by the existing Trustees.

Two Trustees retired and three new Trustees were appointed during the year.

The Trustees held four Ordinary meetings. In addition, the Annual General Meeting of the Charity was held.

c. Financial risk management

The Trustees have assessed the major risks to which the Charitable Incorporated Organisation is exposed, in particular those related to the operations and finances of the Charitable Incorporated Organisation, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

The Tile Kiln Building Trust

On 20 June 2018 the Trustees of Tile Kiln Church (formerly known as Orchard Street Hall) transferred to Tile Kiln Church Charitable Incorporated Organisation (The CIO) the freehold property known as Tile Kiln Church, Robin Way, Chelmsford, CM2 8AU (the property). The property is registered at HM Land Registry under title number EX132470.

The transfer dated 20 June 2018 provided that the property transferred will continue to be held by CIO as Sole Trustee under the Trusts of Tile Kiln Church (formerly Orchard Street Hall) included in an Indenture dated 26 September 1919 (Trust Deed).

On 5 November 2018 it was resolved by the CIO that the Trust shall hence forth be known as Tile Kiln Church Building Trust.

The Trustees have considered the value in use by the church and the pre-school with respect to the use of the freehold property premises and concluded that a donation in kind for rent will not be shown in the accounts as they consider this to have no value to the reader of the accounts as the result will have a zero effect.

Members' liability

If the CIO is wound up, the members of the CIO have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

TILE KILN CHURCH

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2021

Statement of Trustees' responsibilities

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

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial Period which give a true and fair view of the state of affairs of the Charitable Incorporated Organisation and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 Charitable Incorporated Organisation will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charitable Incorporated Organisation's transactions and disclose with reasonable accuracy at any time the financial position of the Charitable Incorporated Organisation and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Constitution of a Charitable Incorporated Organisation. They are also responsible for safeguarding the assets of the Charitable Incorporated Organisation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:



Mr D Demonakis
(Chair of Trustees)

Date: 9/4/22

TILE KILN CHURCH

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 AUGUST 2021

Independent examiner's report to the Trustees of Tile Kiln Church ('the Charitable Incorporated Organisation')

I report to the charity Trustees on my examination of the accounts of the Charitable Incorporated Organisation for the year ended 31 August 2021.

Responsibilities and basis of report

As the Trustees of the Charitable Incorporated Organisation you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the Charitable Incorporated Organisation's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the Charitable Incorporated Organisation has prepared the accounts 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

1. accounting records were not kept in respect of the Charitable Incorporated Organisation as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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 no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

TILE KILN CHURCH

INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2021

This report is made solely to the Charitable Incorporated Organisation's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charitable Incorporated Organisation's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charitable Incorporated Organisation and the Charitable Incorporated Organisation's Trustees as a body, for my work or for this report.

Signed:



Dated: 21/4/2022

Thomas Maddocks ACA FMAAT

Griffin Chapman

Registered Auditors and Chartered Accountants

4 & 5 The Cedars

Apex 12

Old Ipswich Road

Colchester

Essex

CO7 7QR

TILE KILN CHURCH

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2021**

| | Note | Unrestricted funds 2021 £ | Restricted funds 2021 £ | Total funds 2021 £ | Total funds 2020 £ |
|------------------------------------|------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Income from: | | | | | |
| Donations and legacies | 3 | 117,789 | 14,493 | 132,282 | 144,045 |
| Charitable activities: | 4 | | | | |
| Pre-school fees and funding | | - | 73,801 | 73,801 | 85,213 |
| School fees | | 16,925 | - | 16,925 | 15,305 |
| Other charitable activities | | - | - | - | 10,000 |
| Other trading activities | 5 | 826 | - | 826 | 1,073 |
| Investments | 6 | 35 | - | 35 | 150 |
| Other income | 7 | 199 | - | 199 | 2,669 |
| Total income | | 135,774 | 88,294 | 224,068 | 258,455 |
| Expenditure on: | | | | | |
| Raising funds | 8 | - | - | - | 184 |
| Charitable activities | 10 | 142,712 | 86,249 | 228,961 | 263,754 |
| Total expenditure | | 142,712 | 86,249 | 228,961 | 263,938 |
| Net movement in funds | | (6,938) | 2,045 | (4,893) | (5,483) |
| Reconciliation of funds: | | | | | |
| Total funds brought forward | | 558,972 | 20,482 | 579,454 | 584,937 |
| Net movement in funds | | (6,938) | 2,045 | (4,893) | (5,483) |
| Total funds carried forward | | 552,034 | 22,527 | 574,561 | 579,454 |

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

The notes on pages 15 to 34 form part of these financial statements.

TILE KILN CHURCH

**BALANCE SHEET
AS AT 31 AUGUST 2021**

| | Note | 2021 £ | 2020 £ |
|--|------|-----------------------|-----------------------|
| Fixed assets | | | |
| Tangible assets | 15 | 395,000 | 395,000 |
| | | <u>395,000</u> | <u>395,000</u> |
| Current assets | | | |
| Debtors | 16 | 15,140 | 26,136 |
| Cash at bank and in hand | | 178,672 | 172,718 |
| | | <u>193,812</u> | <u>198,854</u> |
| Creditors: amounts falling due within one year | 17 | (14,251) | (14,400) |
| Net current assets | | <u>179,561</u> | <u>184,454</u> |
| Total assets less current liabilities | | <u>574,561</u> | <u>579,454</u> |
| Net assets excluding pension asset | | <u>574,561</u> | <u>579,454</u> |
| Total net assets | | <u><u>574,561</u></u> | <u><u>579,454</u></u> |
| Charity funds | | | |
| Restricted funds | 19 | 22,527 | 20,482 |
| Unrestricted funds | 19 | 552,034 | 558,972 |
| Total funds | | <u><u>574,561</u></u> | <u><u>579,454</u></u> |

The financial statements were approved and authorised for issue by the Trustees on 9 April 2022 and signed on their behalf by:



Mr D Demonakis
(Chair of Trustees)

The notes on pages 15 to 34 form part of these financial statements.

TILE KILN CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021

1. General information

The Tile Kiln Church is a registered Incorporated Charitable Organisation incorporated in England and Wales. The principal office is Robin Way, Chelmsford, Essex, CM2 8AU. The registered number of the Charity is 1172738.

The object of the CIO is to advance the Christian faith for the public benefit in accordance with the statement of beliefs and practices in the Schedule hereto in Chelmsford, Essex and in such other parts of the United Kingdom or the world as the Trustees may from time to time think fit.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

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

2.2 Going concern

The Trustees consider that there are no material uncertainties about the Charitable Incorporated Organisations' ability to continue as a going concern.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021

2. Accounting policies (continued)

2.3 Income

All income is recognised once the Charitable Incorporated Organisation has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued

The monies awarded relating to the government grant relating to the Covid-19 has been recognised on receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charitable Incorporated Organisation to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charitable Incorporated Organisation's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Government funding

Funding is received from Essex County Council to provide funding for young people at pre-school. This can be claimed for all children of 3 to 4 years of age, giving them certain hours of free early years education and child care. Some parents are eligible for further funding but must meet specific criteria. The funding is received in the year for three terms and is recognised in the SOFA for funding which covers the year. Any payment in advance is shown in deferred income on the balance sheet.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021

2. Accounting policies (continued)

2.6 Taxation

The Charitable Incorporated Organisation is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charitable Incorporated Organisation is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2.7 Tangible fixed assets and depreciation

Tangible fixed assets costing £1,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

| | |
|-------------------|---------------------------|
| Freehold property | - 1% Straight line method |
|-------------------|---------------------------|

The Trustees have considered the depreciation rate for freehold property and they concluded that after taking into consideration the residual value of the property currently held, the depreciation would be immaterial and therefore no depreciation charge has been included this year. Any improvements to the property will be depreciated at a reasonable rate considered at the time.

2.8 Debtors

Trade and other debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid.

2.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021**

2. Accounting policies (continued)

2.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charitable Incorporated Organisation anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.11 Financial instruments

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

2.12 Operating leases

Rentals paid under operating leases are charged to the Statement of financial activities on a straight line basis over the lease term.

2.13 Pensions

The Charitable Incorporated Organisation operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charitable Incorporated Organisation to the fund in respect of the Period.

2.14 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charitable Incorporated Organisation and which have not been designated for other purposes.

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

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charitable Incorporated Organisation for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

TILE KILN CHURCH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021

3. Income from donations including gift aid

| | Unrestricted funds 2021 £ | Restricted funds 2021 £ | Total funds 2021 £ | Total funds 2020 £ |
|------------------------------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Donations | | | | |
| Church offerings | 117,789 | - | 117,789 | 143,769 |
| Donation from the pre-school | - | - | - | 276 |
| 155 Donations | - | 14,493 | 14,493 | - |
| Total donations | 117,789 | 14,493 | 132,282 | 144,045 |
| | 117,789 | 14,493 | 132,282 | 144,045 |
| <i>Total 2020</i> | 128,228 | 15,817 | 144,045 | |

4. Income from charitable activities

| | Unrestricted funds 2021 £ | Restricted funds 2021 £ | Total funds 2021 £ | Total funds 2020 £ |
|--|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Fledgelings Pre-School fees and government funding | 16,925 | 73,801 | 90,726 | 110,518 |
| <i>Total 2020</i> | 15,305 | 95,213 | 110,518 | |

TILE KILN CHURCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021**

5. Income from other trading activities

Income from fundraising events

| | Unrestricted funds 2021 £ | Total funds 2021 £ | <i>Total funds 2020 £</i> |
|-------------------|--|---------------------------------------|---------------------------------------|
| Fundraising | 826 | 826 | 1,073 |
| | <u>826</u> | <u>826</u> | |
| <i>Total 2020</i> | <u>1,073</u> | <u>1,073</u> | |

6. Investment income

| | Unrestricted funds 2021 £ | Total funds 2021 £ | <i>Total funds 2020 £</i> |
|-------------------|--|---------------------------------------|---------------------------------------|
| Bank interest | 35 | 35 | 150 |
| | <u>35</u> | <u>35</u> | <u>150</u> |
| <i>Total 2020</i> | <u>150</u> | <u>150</u> | |

7. Other incoming resources

| | Unrestricted funds 2021 £ | Total funds 2021 £ | <i>Total funds 2020 £</i> |
|--------------------------|--|---------------------------------------|---------------------------------------|
| Other incoming resources | 199 | 199 | 2,669 |
| | <u>199</u> | <u>199</u> | |
| <i>Total 2020</i> | <u>2,669</u> | <u>2,669</u> | |

TILE KILN CHURCH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021

8. Expenditure on raising funds

Costs of raising voluntary income

| | Unrestricted funds 2021 £ | Total funds 2021 £ | Total funds 2020 £ |
|-----------------------------|------------------------------------|-----------------------------|-----------------------------|
| Costs of fundraising events | - | - | 184 |
| <i>Total 2020</i> | <u>184</u> | <u>184</u> | |

9. Charitable gifts and donations paid

| | Designated donations to charitable Institutions 2021 £ | Unrestricted donations paid to charitable institutions 2021 £ | Total funds 2021 £ | Total funds 2020 £ |
|------------------------------|--|---|-----------------------------|-----------------------------|
| Donations paid by the Church | 16,239 | 638 | 16,877 | 20,849 |
| <i>Total 2020</i> | <u>2,391</u> | <u>18,458</u> | <u>20,849</u> | |

During the year the Trustees review the money available to donate and gift to other causes. This is undertaken on a risk assessment approach.

TILE KILN CHURCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021**

10. Analysis of expenditure on charitable activities

Summary by fund type

| | Unrestricted funds 2021 £ | Restricted funds 2021 £ | Total funds 2021 £ | <i>Total funds 2020 £</i> |
|------------------------|--|--|---------------------------------------|---------------------------------------|
| The Church | 123,506 | 12,448 | 135,954 | 162,314 |
| Fledgelings Pre-School | 19,206 | 73,801 | 93,007 | 101,440 |
| | <u>142,712</u> | <u>86,249</u> | <u>228,961</u> | <u>263,754</u> |
| <i>Total 2020</i> | <u>165,598</u> | <u>98,156</u> | <u>263,754</u> | |

Summary by expenditure type

| | Staff costs 2021 £ | Other costs 2021 £ | Total funds 2021 £ | <i>Total funds 2020 £</i> |
|------------------------|-----------------------------------|-----------------------------------|---------------------------------------|---------------------------------------|
| The Church | 71,748 | 64,206 | 135,954 | 162,314 |
| Fledgelings Pre-School | 86,869 | 6,138 | 93,007 | 101,440 |
| | <u>158,617</u> | <u>70,344</u> | <u>228,961</u> | <u>263,754</u> |
| <i>Total 2020</i> | <u>165,767</u> | <u>97,987</u> | <u>263,754</u> | |

TILE KILN CHURCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021**

11. Analysis of expenditure by activities

| | Activities undertaken directly 2021 £ | Donations to charities 2021 £ | Support costs 2021 £ | Total funds 2021 £ | <i>Total funds 2020 £</i> |
|------------------------|--|--|---|---------------------------------------|---------------------------------------|
| The Church | 89,601 | 16,877 | 29,476 | 135,954 | 162,314 |
| Fledgelings Pre-School | 90,275 | - | 2,732 | 93,007 | 101,440 |
| | <u>179,876</u> | <u>16,877</u> | <u>32,208</u> | <u>228,961</u> | <u>263,754</u> |
| <i>Total 2020</i> | <u><u>214,857</u></u> | <u><u>20,849</u></u> | <u><u>28,048</u></u> | <u><u>263,754</u></u> | |

Analysis of direct costs

| | The Church 2021 £ | Fledgelings Pre-school 2021 £ | Total funds 2021 £ | <i>Total funds 2020 £</i> |
|------------------------------|----------------------------------|--|---------------------------------------|---------------------------------------|
| Staff costs | 71,748 | 86,869 | 158,617 | 165,767 |
| Pastoral, teaching and youth | 3,077 | - | 3,077 | 9,931 |
| Project expenses | 2,328 | - | 2,328 | 23,382 |
| Resources | - | 3,406 | 3,406 | 2,834 |
| 155 Fund expenses | 12,448 | - | 12,448 | 12,943 |
| | <u>89,601</u> | <u>90,275</u> | <u>179,876</u> | <u>214,857</u> |
| <i>Total 2020</i> | <u><u>117,538</u></u> | <u><u>97,319</u></u> | <u><u>214,857</u></u> | |

TILE KILN CHURCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021**

11. Analysis of expenditure by activities (continued)

Analysis of support costs

| | The Church 2021 £ | Fledgelings Pre-school 2021 £ | Total funds 2021 £ | Total funds 2020 £ |
|---|-------------------------|--|-----------------------------|-----------------------------|
| Insurance and office costs | - | 1,992 | 1,992 | 2,239 |
| Church administration costs | 3,427 | - | 3,427 | 2,040 |
| Premises costs | 22,705 | - | 22,705 | 17,581 |
| Other expenses including staff & training | 1,874 | 740 | 2,614 | 3,257 |
| Governance costs | 1,470 | - | 1,470 | 2,931 |
| | <u>29,476</u> | <u>2,732</u> | <u>32,208</u> | <u>28,048</u> |
| <i>Total 2020</i> | <u>23,927</u> | <u>4,121</u> | <u>28,048</u> | |

12. Independent examiner's remuneration

| | 2021 £ | 2020 £ |
|---|--------------|--------------|
| Fees payable to the Charitable Incorporated Organisation's independent examiner for the independent examination of the Charitable Incorporated Organisation's annual accounts | 1,470 | 1,470 |
| | <u>1,470</u> | <u>1,470</u> |

13. Staff costs

| | 2021 £ | 2020 £ |
|--|----------------|----------------|
| Wages and salaries | 149,499 | 155,671 |
| Social security costs | 5,083 | 6,084 |
| Contribution to defined contribution pension schemes | 4,035 | 4,012 |
| | <u>158,617</u> | <u>165,767</u> |

TILE KILN CHURCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021**

13. Staff costs (continued)

The average number of persons employed by the Charitable Incorporated Organisation during the Period was as follows:

| | 2021 | <i>2020</i> |
|------------|-------------|-------------|
| | No. | <i>No.</i> |
| Church | 2 | <i>2</i> |
| Pre school | 10 | <i>10</i> |
| | 12 | <i>12</i> |

No employee received remuneration amounting to more than £60,000 in either year.

The key management personnel of the charity comprise the Trustees and the senior management team as listed on page 1 - with both pastors plus the pre school manager being the only members on payroll. The total amount of employee benefits (excluding employer pension contributions and employer national insurance contributions) received by key management personnel for their services to the charity was £83,854.

14. Trustees' remuneration and expenses

During the Period, no Trustees received any remuneration or other benefits (*2020 - £NIL*).

During the Period ended 31 August 2021, no Trustee expenses have been incurred (*2020 - £NIL*).

TILE KILN CHURCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021**

15. Tangible fixed assets

| | Freehold property £ |
|--------------------------|------------------------------------|
| Cost or valuation | |
| At 1 September 2020 | 395,000 |
| At 31 August 2021 | 395,000 |
| Net book value | |
| At 31 August 2021 | 395,000 |
| <i>At 31 August 2020</i> | <i>395,000</i> |

Included in freehold property are two properties where the CIO has a financial interest in each property. The beneficial interest of one property has a historical cost of £115,000 and the share of the other property has a historical value of £280,000.

The beneficial interest held by the CIO on the first property is represented by the £115,000, which equates to 36% ownership. The property is owned by one of the Pastors and his wife, with a financial interest also being held by FG Charitable Trust, which is a related party to the CIO.

The CIO's share of the second property is 66%, owned on a tenants in common basis with one of the Pastors and his wife. FG Charitable Trust also hold a financial interest in this property.

No depreciation has been charged in the year as the Trustees consider that, after taking into consideration the deemed residual values of both shares in the properties, the depreciation would be immaterial.

The Tile Kiln Church property at Robin Way is not recognised in these accounts as a fixed asset, in line with the basis described in the Trustees' Report.

TILE KILN CHURCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021**

16. Debtors

| | 2021 £ | 2020 £ |
|--------------------------------|-----------|-----------|
| Due within one year | | |
| Trade debtors | 42 | 233 |
| Other debtors | - | 19 |
| Prepayments and accrued income | 1,884 | 1,784 |
| Tax recoverable from gift aid | 13,214 | 24,100 |
| | 15,140 | 26,136 |
| | 15,140 | 26,136 |

17. Creditors: Amounts falling due within one year

| | 2021 £ | 2020 £ |
|--|-----------|-----------|
| Trade creditors | 2,237 | 2,185 |
| Other taxation and social security | 1,169 | 1,139 |
| Other creditors | 866 | 695 |
| Accruals and deferred income | 9,979 | 10,381 |
| | 14,251 | 14,400 |
| | 14,251 | 14,400 |
| | 2021 £ | 2020 £ |
| Deferred income at 1 September 2020 | 8,041 | 11,631 |
| Resources deferred during the Period | 8,509 | 8,041 |
| Amounts released from previous periods | (8,041) | (11,631) |
| | 8,509 | 8,041 |
| | 8,509 | 8,041 |

Deferred income carried forward relates to funding received from the Essex County Council to the pre school with respect to the Autumn 2021 term and fees paid in advance for the same Autumn term.

TILE KILN CHURCH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021

18. Financial instruments

| | 2021 £ | 2020 £ |
|--|----------------|----------------|
| Financial assets | | |
| Financial assets measured at fair value through income and expenditure | <u>178,672</u> | <u>172,718</u> |
| | 2021 £ | 2020 £ |
| Financial liabilities | | |
| Financial liabilities measured at amortised cost | <u>4,273</u> | <u>4,019</u> |

Financial assets measured at fair value through income and expenditure comprise the cash at bank and in hand.

Financial liabilities measured at amortised cost comprise trade creditors, other taxation and social security and other creditors.

TILE KILN CHURCH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021

19. Statement of funds

Statement of funds - current Period

| | Balance at 1 September 2020 £ | Income £ | Expenditure £ | Transfers in/out £ | Balance at 31 August 2021 £ |
|---------------------------------|--|----------------|------------------|--------------------------|--------------------------------------|
| Unrestricted funds | | | | | |
| Designated funds | | | | | |
| WAF | 9,224 | - | (1,807) | - | 7,417 |
| Property | 395,000 | - | - | - | 395,000 |
| Contingency | 45,000 | - | - | - | 45,000 |
| Building fund | 80,218 | - | (7,420) | - | 72,798 |
| Designated offerings | - | 588 | (638) | 50 | - |
| | <u>529,442</u> | <u>588</u> | <u>(9,865)</u> | <u>50</u> | <u>520,215</u> |
| General funds | | | | | |
| General Funds - all funds | 22,780 | 135,186 | (132,847) | 6,700 | 31,819 |
| Business grant-Government | 6,750 | - | - | (6,750) | - |
| | <u>29,530</u> | <u>135,186</u> | <u>(132,847)</u> | <u>(50)</u> | <u>31,819</u> |
| Total Unrestricted funds | <u>558,972</u> | <u>135,774</u> | <u>(142,712)</u> | <u>-</u> | <u>552,034</u> |
| Restricted funds | | | | | |
| Pre-school government funding | - | 73,801 | (73,801) | - | - |
| The 155 fund | 20,482 | 14,493 | (12,448) | - | 22,527 |
| | <u>20,482</u> | <u>88,294</u> | <u>(86,249)</u> | <u>-</u> | <u>22,527</u> |
| Total of funds | <u>579,454</u> | <u>224,068</u> | <u>(228,961)</u> | <u>-</u> | <u>574,561</u> |

During the year, the £6,750 of government grant funding was used to support general activities of the charity, by covering lost income from offerings.

£50 of general unrestricted funds were transferred to support the additional expenditure in the designated offerings fund.

TILE KILN CHURCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021**

19. Statement of funds (continued)

Statement of funds - prior Period

| | <i>Balance at 1 September 2019 £</i> | <i>Income £</i> | <i>Expenditure £</i> | <i>Balance at 31 August 2020 £</i> |
|---------------------------------|--|---------------------|--------------------------|--|
| Unrestricted funds | | | | |
| Designated funds | | | | |
| WAF | 9,493 | - | (269) | 9,224 |
| Property | 395,000 | - | - | 395,000 |
| Contingency | 45,000 | - | - | 45,000 |
| Building fund | 103,331 | - | (23,113) | 80,218 |
| Designated offerings | - | 2,391 | (2,391) | - |
| | <u>552,824</u> | <u>2,391</u> | <u>(25,773)</u> | <u>529,442</u> |
| General funds | | | | |
| General Funds - all funds | 14,505 | 145,034 | (136,759) | 22,780 |
| Business grant-Government | - | 10,000 | (3,250) | 6,750 |
| | <u>14,505</u> | <u>155,034</u> | <u>(140,009)</u> | <u>29,530</u> |
| Total Unrestricted funds | <u>567,329</u> | <u>157,425</u> | <u>(165,782)</u> | <u>558,972</u> |
| Restricted funds | | | | |
| Pre-school government funding | - | 85,213 | (85,213) | - |
| The 155 fund | 17,608 | 15,817 | (12,943) | 20,482 |
| | <u>17,608</u> | <u>101,030</u> | <u>(98,156)</u> | <u>20,482</u> |
| Total of funds | <u>584,937</u> | <u>258,455</u> | <u>(263,938)</u> | <u>579,454</u> |

TILE KILN CHURCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021**

20. Continuation of statement of funds

Restricted funds:

The 155 Fund was established for lease, maintenance and operational costs related to the use of 155 Robin Way, a shop unit adjacent to the church building that is used for office space and as a contact point with the local community.

Pre school funding is monies received for pre-school children where there is entitlement. The funding claimed can only be used for this purpose. At the period end there were no outstanding funds to carry forward.

Designated funds:

The Building Fund is held for the purpose of strategic improvements to the church buildings and its facilities.

WAF (The Workers Accommodation Fund) is funds set aside for the maintenance of the domestic properties occupied by church workers, in which the church owns a share.

Contingency fund: The trustees have set aside a £45,000 contingency fund for unforeseen expenditure and income loss. This comprises of £15,000 to support the church and £30,000 to support the pre-school.

Property asset fund: The property assets were acquired with the specific purpose to support accommodation needs of church workers and to allow them to live within the community served by the church. They are not seen as an investment vehicle for church funds. In recognition of this, the Trustees have decided to create a designated Property Asset Fund for the property assets. At the period end the value of the fund was £395,000. This matches the net book value of fixed assets and can only be realised by disposing of the tangible assets.

Designated offerings: This is income collected for specific causes and expended as received.

21. Summary of funds

Summary of funds - current Period

| | Balance at 1 September 2020 £ | Income £ | Expenditure £ | Transfers in/out £ | Balance at 31 August 2021 £ |
|------------------|--|----------------|------------------|--------------------------|--------------------------------------|
| Designated funds | 529,442 | 588 | (9,865) | 50 | 520,215 |
| General funds | 29,530 | 135,186 | (132,847) | (50) | 31,819 |
| Restricted funds | 20,482 | 88,294 | (86,249) | - | 22,527 |
| | <u>579,454</u> | <u>224,068</u> | <u>(228,961)</u> | <u>-</u> | <u>574,561</u> |

TILE KILN CHURCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021**

21. Summary of funds (continued)

Summary of funds - prior Period

| | <i>Balance at 1 September 2019</i> | <i>Income</i> | <i>Expenditure</i> | <i>Balance at 31 August 2020</i> |
|------------------|--|----------------|--------------------|--|
| | £ | £ | £ | £ |
| Designated funds | 552,824 | 2,391 | (25,773) | 529,442 |
| General funds | 14,505 | 155,034 | (140,009) | 29,530 |
| Restricted funds | 17,608 | 101,030 | (98,156) | 20,482 |
| | <u>584,937</u> | <u>258,455</u> | <u>(263,938)</u> | <u>579,454</u> |

22. Analysis of net assets between funds

Analysis of net assets between funds - current year

| | Unrestricted funds 2021 | Restricted funds 2021 | Total funds 2021 |
|-------------------------------|--|--------------------------------------|---------------------------------|
| | £ | £ | £ |
| Tangible fixed assets | 395,000 | - | 395,000 |
| Current assets | 171,285 | 22,527 | 193,812 |
| Creditors due within one year | (14,251) | - | (14,251) |
| Total | <u>552,034</u> | <u>22,527</u> | <u>574,561</u> |

Analysis of net assets between funds - prior year

| | <i>Unrestricted funds 2020</i> | <i>Restricted funds 2020</i> | <i>Total funds 2020</i> |
|-------------------------------|--|--------------------------------------|---------------------------------|
| | £ | £ | £ |
| Tangible fixed assets | 395,000 | - | 395,000 |
| Current assets | 178,372 | 20,482 | 198,854 |
| Creditors due within one year | (14,400) | - | (14,400) |
| Total | <u>558,972</u> | <u>20,482</u> | <u>579,454</u> |

TILE KILN CHURCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021**

23. Capital commitments

| | 2021 £ | 2020 £ |
|---|---------------|-----------|
| Contracted for but not provided in these financial statements | | |
| Repairs, maintenance or enhancements to Tile Kiln Building Trust property | <u>22,340</u> | <u>-</u> |

During the year, doors and access to the Church building were improved at total costs of £7,420. This can be seen as expenditure within the designated Building Fund.

At the year end, the CIO had committed to extending and altering the Church building and this is shown above. These costs are recognised as costs of the CIO and will benefit the condition of the building from which the CIO undertake the majority of their activities. All costs associated with the building held in trust continue to be treated as expenditure and do not form part of the assets of the CIO.

24. Pension commitments

The CIO operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the CIO in an independently administered fund. The pension cost charge represents contributions payable by the CIO to the fund and amounted to £4,035 (2020: £4,012).

25. Operating lease commitments

At 31 August 2021 the Charitable Incorporated Organisation had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

| | 2021 £ | 2020 £ |
|--|---------------|---------------|
| Not later than 1 year | 10,000 | 10,000 |
| Later than 1 year and not later than 5 years | 834 | 10,834 |
| | <u>10,834</u> | <u>20,834</u> |

26. Members' liability

If the CIO is wound up, the members of the CIO have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021

27. Related party transactions

During the period there were donations made to other charities where some of the Trustees and members of the Leadership team of the CIO are also Trustees or key management of the charity receiving the donation. The Trustees have confirmed that each donation made to the charities is reviewed and formalities are in place regarding the risk and the assessment of the charitable gift. The leadership team are responsible for making the decisions.

Donations were received from related party FG Charitable Trust totalling £20,130 during the year. FG Charitable Trust has a financial interest in the freehold properties included on the balance sheet, to the extent they provided financial support for the original purchases. Further details are contained in Note 15 to the accounts. Both Pastors also have a financial interest in the properties, with each being a part owner of one of the freehold properties. Disposal of the properties would require permission from all relevant related parties.

The Trustees and their family make regular donations to the CIO as part of their regular offerings. £21,420 (2020: £18,527) in total was received during the year without conditions.

The Leadership Team and their family make regular donations to the CIO as part of their regular offerings. £10,762 (2020: £15,042) in total was received in the year without conditions.

On 25 June 2020 an agreement was signed with David Miles and Partners Limited where there is a connection with one of the Trustees, Mr Stephen Moore. This is for plumbing, electrical and mechanical services. The Trustees and Leadership Team have reviewed the position and followed the Charity Commission guidance and can confirm all procedures were put in place to consider the best interests of the CIO. There has been no expenditure relating to these services in the year ended 31 August 2021.

TILE KILN CHURCH

England & Wales - Charity number 1172738

Accounts

TILE KILN CHURCH

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2020

TILE KILN CHURCH

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TILE KILN CHURCH

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITABLE INCORPORATED ORGANISATION,
ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 AUGUST 2020

| | |
|----------------------------------|---|
| Trustees | Mr G Tovey, Chair to October 2020 (resigned 12th October 2020) Mr A Chuter, Trustee (resigned 18th January 2021) Mr D Demonakis, Trustee & Chair from October 2020 Mr I Parker, Trustee Mr S Moore, Trustee |
| Leadership Team | Mr J Bell, Youth and Community Pastor Mt T Goodall, Pastor Mr J Bland Mr J Grayston Mr A Moore Mrs L Parker Mrs S Smith |
| Charity registered number | 1172738 |
| Principal office | Robin Way Chelmsford Essex CM2 8AU |
| Accountants | Griffin Chapman Registered Auditors and Chartered Accountants 4 & 5 The Cedars Apex 12 Old Ipswich Road Colchester Essex CO7 7QR |
| Bankers | The Co-operative Bank plc PO Box 101 1 Balloon Street Manchester M60 4EP |

TILE KILN CHURCH

TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2020

The Trustees present their annual report together with the financial statements of the Charitable Incorporated Organisation ('the Charitable Incorporated Organisation', 'CIO') for the year ended 31 August 2020.

Objectives and activities

a. Policies and objectives

The objective of the CIO is to advance the Christian faith for the public benefit in accordance with the statement of beliefs and practices in the Schedule hereto in Chelmsford, Essex and in such other parts of the United Kingdom or the world as the charity trustees may from time to time think fit.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit.

b. Activities

This year has seen Tile Kiln Church face unprecedented challenges. With the Covid-19 pandemic, many regular activities aimed at supporting the members of the church and demonstrating God's love in the local community had to be pursued in different ways. This provided unexpected opportunities for the congregation to grow in faith and created new possibilities for reaching the community. This is reflected in the report with the three following sections expressing how the church has carried out its purposes.

Church community

We aim to equip church members to be part of God's mission in the world, live for Jesus Christ and to love and serve the wider community.

This takes place through Sunday morning services and the regular meeting of small groups for Bible study, encouragement, prayer, mutual support and outreach into the community. The regular meetings of the church provide vital support for those in difficult circumstances. . We regularly have between 80-100 people attending on a Sunday morning, with 50-60 regularly attending small groups.

Activities for children and young people on Sunday aim to encourage understanding of Christian faith and active involvement in the life of the church. These involve around 30 children and young people.

The church closed its building to public worship on 22 March 2020. Services moved online, utilising a variety of social media, live videos, pre-recorded videos, and communication technology.

The move to online worship enabled many in the community to participate at home. This has taken place on a mix of platforms, with an approximate average of 350 views of our Facebook live videos, and an approximate average of 80 views of our YouTube videos.

One family were curious about singing coming from their neighbour's home, enquired, discovered that they were part of our congregation, and started to log on to our online services. This developing relationship led to support from members of the church when this family were ill – they sought help and prayer from the church, which we were able to provide.

During June and July, the church drew up plans to open the building for prayer and worship services, following new government guidance, completing appropriate risk assessments, and ensuring that any public worship would be Covid-secure and helping with the Test and Trace system.

The initial opening for prayer in August was successful and the plan is to open the building for services again in October 2020.

TILE KILN CHURCH

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2020

Objectives and activities (continued)

The church continues to support members and the wider community at times of bereavement. This has been a significant challenge for the community during the pandemic. One member of the wider community wrote, following the death of his mother, "We her family cannot thank you enough for your kindness at this very difficult time and really appreciate you doing this at a worrying and stressful time."

We have played a significant role in supporting the celebratory moments of life, including marriage. One young couple were particularly pleased to be able to be married at the church in summer 2020 when the lockdown restrictions were sufficiently eased. We were able to live-stream the wedding so that some of the frustration of the restriction on numbers was eased.

Local community

Fledgelings Pre-school

Fledgelings forms a significant part of the church's ministry and has an excellent reputation in the local community. The guiding principle of Fledgelings Preschool is to "be good and kind and to love each other." This acts as a guiding principle for the children, and as a compassionate way of life modelled by the staff.

The number of children throughout the year changed sharply due to Covid-19 pandemic, and is as follows:

| | |
|----------------|--|
| September 2019 | 43 |
| January 2020 | 45 |
| March 2020 | 4 (critical care workers and 2 vulnerable children from another setting) |
| June 2020 | 16 (Lockdown ended and some children returned) |
| July 2020 | 26 (More children returned) |

Fledgelings remained open throughout lockdown for critical care workers' children and was able to offer a place for two vulnerable children whose setting had closed. We were able to offer a safe, happy place for the children to attend without charge. Commenting in response to Fledgelings offering places to the two vulnerable children, Essex County Council wrote:

'Many thanks for submitting the attendance form recently, giving detail of the 2 vulnerable children that you have provided temporary childcare for. I just wanted to thank you for your kind words regarding not transferring the funding. Recent and ongoing times have been very difficult for all childcare providers and with lower income from parents, your decision not to submit a claim is very much appreciated. ECC have been supporting key worker parents to access ongoing childcare without additional funding so your decision to absorb these fees will enable us to support another 2 children.'

In June we were able to support parents who wanted their child to return for some sessions with special, Covid-secure measures put in place. Parents comment:

'Thank you for making preschool so special and safe in these strange times. It was the right decision to send her back, you've brought back fun and normality'

'Fledgelings is more than just a preschool to us but much more and will always hold a special place in our hearts'

'Thank you to every member of staff, each one of you have shown such care for our girls and have taught them so much especially about being kind and loving to others'

As a preschool we were pleased to be able to pay staff full wages throughout the summer term whether staff were able to come into work or needed to stay at home to care for their own children during lockdown. We are so thankful for the dedication and commitment of staff to Fledgelings which has enabled us to be able to continue providing the necessary service to the community.

TILE KILN CHURCH

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2020

Objectives and activities (continued)

Food on Friday

Every other week we run Food on Friday, a seniors' lunch club which is attended by around 50 people. They receive a 2-course hot meal with tea/coffee and are invited to stay for a short church service. We have provided additional support to those who attend, visiting when sick or unable to come out and liaising with families when appropriate. The catering department has again received a 5* rating for food hygiene and cooks have renewed their Food Hygiene Certification.

Given that older people are more vulnerable to the Covid-19 virus, a decision was made on 13th March to indefinitely pause Food on Friday. The Food on Friday team continued to support the attendees with a fortnightly' newsletter containing stories from attendees, an encouraging Christian message and contact details for any needing extra help. Regular contact is made by phone and in person where needed and government guidance allows.

The Kiln

We run a community shop front called The Kiln at 155 Robin Way opposite the church which seeks to engage the community through several different activities and groups. Twice a week we open The Kiln for an open door coffee morning – an expressly open space for the community to drop in for free tea, coffee, cake, and chat. We also run weekly Life Boosting for Seniors providing a safe place to discuss the big questions of life and to exercise the brain in a way that defends against Alzheimer's and dementia. Five people regularly attend this group.

During the year a Kintsugi Hope group was launched at The Kiln. Comprising four participants and two leaders, the group works through a course exploring well-being, covering emotional, spiritual, and mental health. Three of the original six have since been trained to run their own groups and are ready to launch them when Covid-19 restrictions allow.

Although all regular community activities closed in the national lockdown, support was maintained for regular users of The Kiln, particularly those who would normally attend the open door coffee mornings. Regular contact and practical help (e.g. shopping) continued throughout lockdown.

In July we opened The Kiln for private prayer, establishing a Covid-secure environment following a rigorous risk assessment. Although few took up the offer, those who did expressed their appreciation.

Community support

Local community support continued before and during the pandemic. Work in schools has continued including assemblies and mentoring, and provision of space at The Kiln for the local primary school to run SEN support groups for parents.

We regularly support Chelmsford Foodbank through food collections, financial support, and are able to provide food vouchers for those in need. This need has increased since Covid-19 and lockdown in the spring. We have been able to help members of the community who are struggling financially with occasional shopping, and other practical support. We provided one family with a new laptop to enable the children to continue schooling at home during the lockdown.

When lockdown began we worked with local churches and community trusts to establish Moulsham Lodge and Tile Kiln Response – an interim response programme to co-ordinate help for people in the community. This has since worked in association with Essex Coronavirus Action.

We also encourage church members to enjoy time together at the neighbouring pub with 'First Monday with Friends at the Clay Pigeon' every month and encourage folks from the local community to join us.

TILE KILN CHURCH

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2020

Objectives and activities (continued)

Community Day

This was cancelled in light of the Covid-19 pandemic and national lockdown, but we encouraged church members to engage with their neighbours for VE 75th anniversary celebrations.

Children and family

This year we have run two toddler groups with 30 attending. At the beginning of 2020 our Friday evening youth event was revamped, and whilst it was only able to run for a few months before Covid-19 necessitated closure, there was a regular attendance of around 20 young people.

We continued to offer Messy Church as an alternative church to families between September and March and had 10 -15 families each session. The provision has been appreciated by all those that have attended. We benefited from a good support base of voluntary help from existing church members. Messy Church did not meet between March and August but contact was maintained with regular worshippers.

Holiday Club

This was cancelled due to the pandemic.

Christmas

Our Christmas services were well attended by the community, with over 200 people at Carols by Candlelight. About ten people from the local community attended our Blue Christmas service which provides space for those who have lost loved ones to reflect and remember, recognising that sometimes Christmas is not always a time of joy.

We partnered with our local pub The Clay Pigeon to run 'Carols at the Pub' with many of the community and the regulars of the pub enjoying a pint and a sing-along.

Worldwide community

Christmas gift boxes were again sent to Romania, where we work with local missionaries to distribute them to children in poverty. We ran a community day which was attended by about 80 people to pack the boxes and raise money for the shipping costs.

We have also continued our support of organisations and missionaries in France, Kenya and Uganda, and continued our support of locally-based mission organisations that work across Chelmsford supporting young people through schools work, those affected by unwanted pregnancy, and the homeless.

With the Covid-19 pandemic creating additional needs, we have increased our support with one-off gifts to the local Foodbank and the charity Hand In Hand which works in Kenya amongst the poor, marginalised, orphans, and widows.

TILE KILN CHURCH

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2020

Objectives and activities (continued)

c. Gifts and donations

The Trustees apply the funds of Tile Kiln Church at their discretion and in accordance with the charitable purposes and objectives of the charity. The Trustees have appointed the Tile Kiln Leadership team to consider gifts on their behalf and to make recommendations in accordance with the objectives and after appropriate risk assessments. Any decision to award a gift remains the responsibility of the Trustees.

d. Staff and Volunteers

The church employs two full time pastors. The level of remuneration is reviewed annually by the trustees against a range of external benchmarks while keeping in mind the need to control expenditure. Much of the church activity is carried out by volunteers without whom it would be impossible. The volunteer opportunities are varied and are the equivalent of 4 full time posts; 66% of volunteer time is spent on charitable activities, 22% on management and administration and 12% on governance.

Fledgelings Pre-school employs 1 full time manager and 9 part time teaching staff. All are engaged in pursuit of charitable activities.

e. Buildings

Our insurers requested a report on the flat roof that led to repairs and guttering clearance, which will remain a regular feature of our maintenance schedule. Responding to the Covid-19 pandemic, we arranged a deep clean of the building in the August summer holidays to prepare for the pre-school's return in September.

Improvements to the building this year include decorating the main hall, kitchen, replacing tiles, improving the upstairs toilet, the disabled toilet, improving the hot water system and renewing the garden gate. Plans to decorate other areas were disrupted by the pandemic.

f. Data and Systems

We seek to ensure that all we do complies with relevant legislation and meets best practice. This year, working with our accountants, we introduced a new and more up to date online accounting system which offers significant benefits in terms of reporting and the production of accounts.

Achievements and performance

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charitable Incorporated Organisation has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

TILE KILN CHURCH

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2020

b. Reserves policy

The Church congregation accounts and the account of the Fledgelings Pre-school are operated and managed separately despite being part of the same charity and this summary reflects that operational distinction.

The Charity Trustees also agreed to maintain all existing designations of general funds including holding £45,000 of reserves, £15,000 to cover the operating costs for the church and £30,000 to cover contingency funding for the pre-school.

c. Financial activities- Congregation Funds

At the close of the financial year, the current assets of the church had decreased by £9,375 to £154,700 (including £24,109 of unclaimed Gift Aid). Liabilities stood at £6,105 comprising day to day operational costs. The church has a strategic plan to significantly improve the church building and its facilities and the Trustees have agreed that surplus general funds should be designated toward this aim. At the close of the year, this designated fund stood at £80,218 with £23,113 having been expended during the year.

In addition, £9,224 remains designated to a fund to finance future maintenance of the properties in which the church has an equity share with £269 expended during the year.

The charity has a 5-year lease of the shop unit at 155 Robin Way which terminates on 28th September 2022. This effectively places a £10,000 per year future liability on the charity which is not specifically detailed on the balance sheet. The Trustees believe this obligation to be sustainable given that at the beginning of the year the restricted 155 Fund balance was £17,608, and at the end of the year £20,482. Pledges received from church members will cover both the lease and running costs of the property for the remaining period of the lease

Property assets have not been subject to a revaluation and remain at £395,000.

Total income for the Congregation funds during the year was £156,447. Of this income, 97% came from freewill gifts from members and attendees of the church. The church received a £10,000 small business grant from the local council as a result of receiving small business rate relief on 155 Robin Way. The Trustees have determined that this should be used to mitigate any shortfall in income due to Covid-19. During the year £3,250 was taken into the general fund to cover the shortfall in Sunday cash offerings.

Total expenditure was £162,315. Staffing at £71,282 was the largest single cost to the congregation's funds. Operational costs for church premises and activities resulted in expenditure of £88,102 with £20,849 disbursed as gifts to other charities and individuals. Governance costs were £1,470. No expenses were paid to Trustees. The level of reserves was reviewed during the year and remains at £15,000, representing around 6 weeks of general operating costs.

Because the bulk of the church income is pledged from members and comes through standing orders, there is a high degree of resilience to the impact of Covid-19. While there was a small decrease in monthly income towards the end of the year, it was not large enough to have any impact on activities. The Trustees monitor the cash flow monthly.

TILE KILN CHURCH

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2020

d. Financial activities : Fledgelings Pre-school

At the close of the financial year 31st August 2020, current assets totalled £44,153. Liabilities which includes the Autumn term Government funding of £7,573 which was deferred totalled £8,294. Over the year there was a surplus of £384. The majority of the funds received were through fees, a large proportion of which is Government funding. Fundraising to cover extras such as equipment amounted to £1,073. The major costs for the preschool are in staff wages along with the general running costs. The preschool has always operated on a not-for-profit basis and whenever there has been surplus it has been used for the benefit of the preschool as well as maintaining the reserve balance.

Structure, governance and management

a. Constitution

Tile Kiln Church is a registered charity, number 1172738, and is constituted under a Constitution of a Charitable Incorporated Organisation.

b. Methods of appointment or election of Trustees

The management of the Charitable Incorporated Organisation is the responsibility of the Trustees who are elected and co-opted under the terms of the Constitution of a Charitable Incorporated Organisation.

The Charity seeks new Trustees firstly, from within the church membership and secondly, those from outside of the church who bring suitable knowledge and experience from other churches or charities. Maintaining a majority of Trustees who are church members ensures that those who donate to the charity (almost exclusively church members and attendees) are strongly represented. Trustees appointments are made solely by the existing Trustees.

One Trustee retired and two were reappointed for a further term. One new Trustee was appointed and also an external Consultant was appointed.

The Trustees held four Ordinary meetings and one Extraordinary meeting. In addition, the Annual General Meeting of the Charity was held.

c. Financial risk management

The Trustees have assessed the major risks to which the Charitable Incorporated Organisation is exposed, in particular those related to the operations and finances of the Charitable Incorporated Organisation, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

The Tile Kiln Building Trust

On 20 June 2018 the Trustees of Tile Kiln Church (formerly known as Orchard Street Hall) transferred to Tile Kiln Church Charitable Incorporated Organisation (The CIO) the freehold property known as Tile Kiln Church, Robin Way, Chelmsford, CM2 8AU (the property). The property is registered at HM Land Registry under title number EX132470.

The transfer dated 20 June 2018 provided that the property transferred will continue to be held by CIO as Sole Trustee under the Trusts of Tile Kiln Church (formerly Orchard Street Hall) included in an Indenture dated 26 September 1919 (Trust Deed).

On 5 November 2018 it was resolved by the CIO that the Trust shall hence forth be known as Tile Kiln Church

TILE KILN CHURCH

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2020

The Tile Kiln Building Trust (continued)

Building Trust.

The Trustees have considered the value in use by the church and the pre-school with respect to the use of the freehold property premises and concluded that a donation in kind for rent will not be shown in the accounts as they consider this to have no value to the reader of the accounts as the result will have a zero effect.

Members' liability

If the CIO is wound up, the members of the CIO have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

Statement of Trustees' responsibilities

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

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the Charitable Incorporated Organisation and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 Charitable Incorporated Organisation will continue in business.

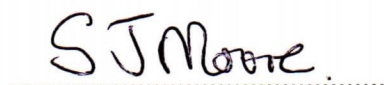
The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charitable Incorporated Organisation's transactions and disclose with reasonable accuracy at any time the financial position of the Charitable Incorporated Organisation and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Constitution of a Charitable Incorporated Organisation. They are also responsible for safeguarding the assets of the Charitable Incorporated Organisation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:



.....
Mr D Demonakis
(Chair of Trustees)

Date: 16/3/21.



.....
Mr S Moore
(Trustee)

16.3.21

TILE KILN CHURCH

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 AUGUST 2020

Independent examiner's report to the Trustees of Tile Kiln Church ('the Charitable Incorporated Organisation')

I report to the charity Trustees on my examination of the accounts of the Charitable Incorporated Organisation for the year ended 31 August 2020.

Responsibilities and basis of report

As the Trustees of the Charitable Incorporated Organisation you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the Charitable Incorporated Organisation's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Charitable Incorporated Organisation's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

Your attention is drawn to the fact that the Charitable Incorporated Organisation has prepared the accounts 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

1. accounting records were not kept in respect of the Charitable Incorporated Organisation as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

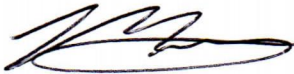
I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

TILE KILN CHURCH

INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2020

This report is made solely to the Charitable Incorporated Organisation's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charitable Incorporated Organisation's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charitable Incorporated Organisation and the Charitable Incorporated Organisation's Trustees as a body, for my work or for this report.

Signed:



Dated: 28 March 2021

Thomas Maddocks ACA FMAAT

Griffin Chapman

Registered Auditors and Chartered Accountants

4 & 5 The Cedars

Apex 12

Old Ipswich Road

Colchester

Essex

CO7 7QR

TILE KILN CHURCH

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2020**

| | Note | Unrestricted funds 2020 £ | Restricted funds 2020 £ | Total funds 2020 £ | Total funds 2019 £ |
|------------------------------------|------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Income from: | | | | | |
| Donations and legacies | 3 | 138,228 | 15,817 | 154,045 | 153,309 |
| Charitable activities: | 4 | | | | |
| Pre-school fees and funding | | - | 85,213 | 85,213 | 104,976 |
| School fees | | 15,305 | - | 15,305 | - |
| Other trading activities | 5 | 1,073 | - | 1,073 | 1,525 |
| Investments | 6 | 150 | - | 150 | 67 |
| Other income | 7 | 2,669 | - | 2,669 | 9,744 |
| Total income | | 157,425 | 101,030 | 258,455 | 269,621 |
| Expenditure on: | | | | | |
| Raising funds | 8 | 184 | - | 184 | 229 |
| Charitable activities | 10 | 165,598 | 98,156 | 263,754 | 257,180 |
| Total expenditure | | 165,782 | 98,156 | 263,938 | 257,409 |
| Net movement in funds | | (8,357) | 2,874 | (5,483) | 12,212 |
| Reconciliation of funds: | | | | | |
| Total funds brought forward | | 567,329 | 17,608 | 584,937 | 572,725 |
| Net movement in funds | | (8,357) | 2,874 | (5,483) | 12,212 |
| Total funds carried forward | | 558,972 | 20,482 | 579,454 | 584,937 |

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

The notes on pages 14 to 30 form part of these financial statements.

TILE KILN CHURCH

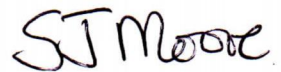
**BALANCE SHEET
AS AT 31 AUGUST 2020**

| | Note | 2020 £ | 2019 £ |
|--|------|-----------------------|-----------------------|
| Fixed assets | | | |
| Tangible assets | 15 | 395,000 | 395,000 |
| | | <u>395,000</u> | <u>395,000</u> |
| Current assets | | | |
| Debtors | 16 | 26,136 | 6,986 |
| Cash at bank and in hand | | 172,718 | 203,973 |
| | | <u>198,854</u> | <u>210,959</u> |
| Creditors: amounts falling due within one year | 17 | (14,400) | (21,022) |
| | | <u>184,454</u> | <u>189,937</u> |
| Net current assets | | <u>184,454</u> | <u>189,937</u> |
| Total assets less current liabilities | | <u>579,454</u> | <u>584,937</u> |
| Net assets excluding pension asset | | <u>579,454</u> | <u>584,937</u> |
| Total net assets | | <u><u>579,454</u></u> | <u><u>584,937</u></u> |
| Charity funds | | | |
| Restricted funds | 19 | 20,482 | 17,608 |
| Unrestricted funds | 19 | 558,972 | 567,329 |
| | | <u>579,454</u> | <u>584,937</u> |
| Total funds | | <u><u>579,454</u></u> | <u><u>584,937</u></u> |

The financial statements were approved and authorised for issue by the Trustees on 16 March 2021 and signed on their behalf by:



Mr D Demonakis
(Chair of Trustees)



Mr S Moore
(Trustee)

The notes on pages 14 to 30 form part of these financial statements.

TILE KILN CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2020

1. General information

The Tile Kiln Church is a registered Incorporated Charitable Organisation incorporated in England and Wales. The principal office is Robin Way, Chelmsford, Essex, CM2 8AU. The registered number of the Charity is 1172738.

The object of the CIO is to advance the Christian faith for the public benefit in accordance with the statement of beliefs and practices in the Schedule hereto in Chelmsford, Essex and in such other parts of the United Kingdom or the world as the Trustees may from time to time think fit.

2. Accounting policies

2.1

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

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

2.2 Going concern

The Trustees consider that there are no material uncertainties about the Charitable Incorporated Organisations' ability to continue as a going concern.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020

2. Accounting policies (continued)

2.3 Income

All income is recognised once the Charitable Incorporated Organisation has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued

The monies awarded relating to the government grant relating to the Covid-19 has been recognised on receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charitable Incorporated Organisation to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charitable Incorporated Organisation's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Government funding

Funding is received from Essex County Council to provide funding for young people at pre-school. This can be claimed for all children of 3 to 4 years of age, giving them certain hours of free early years education and child care. Some parents are eligible for further funding but must meet specific criteria. The funding is received in the year for three terms and is recognised in the SOFA for funding which covers the year. Any payment in advance is shown in deferred income on the balance sheet.

TILE KILN CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2020

2. Accounting policies (continued)

2.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £1,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

| | |
|-------------------|---------------------------|
| Freehold property | - 1% Straight line method |
|-------------------|---------------------------|

The Trustees have considered the depreciation rate for freehold property and they concluded that after taking into consideration the residual value of the property currently held, the depreciation would be immaterial and therefore no depreciation charge has been included this year. Any improvements to the property will be depreciated at a reasonable rate considered at the time.

2.7 Debtors

Trade and other debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid.

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charitable Incorporated Organisation anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

TILE KILN CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2020

2. Accounting policies (continued)

2.10 Financial instruments

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

2.11 Operating leases

Rentals paid under operating leases are charged to the Statement of financial activities on a straight line basis over the lease term.

2.12 Pensions

The Charitable Incorporated Organisation operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charitable Incorporated Organisation to the fund in respect of the Period.

2.13 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charitable Incorporated Organisation and which have not been designated for other purposes.

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

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charitable Incorporated Organisation for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations including gift aid

| | Unrestricted funds 2020 £ | Restricted funds 2020 £ | Total funds 2020 £ | Total funds 2019 £ |
|------------------------------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Donations | | | | |
| Church offerings | 127,952 | 15,817 | 143,769 | 153,309 |
| Donation from the pre-school | 276 | - | 276 | - |
| Total donations | <u>128,228</u> | <u>15,817</u> | <u>144,045</u> | <u>153,309</u> |

TILE KILN CHURCH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020

3. Income from donations including gift aid (continued)

| | Unrestricted funds 2020 £ | Restricted funds 2020 £ | Total funds 2020 £ | <i>Total funds 2019 £</i> |
|---------------------------|------------------------------------|----------------------------------|-----------------------------|---------------------------------------|
| COVID-19 government grant | 10,000 | - | 10,000 | - |
| Subtotal | <u>10,000</u> | <u>-</u> | <u>10,000</u> | <u>-</u> |
| | <u>138,228</u> | <u>15,817</u> | <u>154,045</u> | <u>153,309</u> |
| <i>Total 2019</i> | <u><u>136,688</u></u> | <u><u>16,621</u></u> | <u><u>153,309</u></u> | |

4. Income from charitable activities

| | Unrestricted funds 2020 £ | Restricted funds 2020 £ | Total funds 2020 £ | <i>Total funds 2019 £</i> |
|---|------------------------------------|----------------------------------|-----------------------------|---------------------------------------|
| Fledgelings Pre-School fees and government funding. | 15,305 | 85,213 | 100,518 | 104,976 |
| <i>Total 2019</i> | <u><u>19,651</u></u> | <u><u>85,325</u></u> | <u><u>104,976</u></u> | |

TILE KILN CHURCH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020

5. Income from other trading activities

Income from fundraising events

| | Unrestricted funds 2020 £ | Total funds 2020 £ | Total funds 2019 £ |
|-------------------|------------------------------------|-----------------------------|-----------------------------|
| Fundraising | 1,073 | 1,073 | 1,525 |
| | <u>1,073</u> | <u>1,073</u> | |
| <i>Total 2019</i> | <u>1,525</u> | <u>1,525</u> | |

6. Investment income

| | Unrestricted funds 2020 £ | Total funds 2020 £ | Total funds 2019 £ |
|-------------------|------------------------------------|-----------------------------|-----------------------------|
| Bank interest | 150 | 150 | 67 |
| | <u>150</u> | <u>150</u> | <u>67</u> |
| <i>Total 2019</i> | <u>67</u> | <u>67</u> | |

7. Other incoming resources

| | Unrestricted funds 2020 £ | Total funds 2020 £ | Total funds 2019 £ |
|--------------------------|------------------------------------|-----------------------------|-----------------------------|
| Other incoming resources | 2,669 | 2,669 | 9,744 |
| | <u>2,669</u> | <u>2,669</u> | <u>9,744</u> |
| <i>Total 2019</i> | <u>9,744</u> | <u>9,744</u> | |

TILE KILN CHURCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020**

8. Expenditure on raising funds

Costs of raising voluntary income

| | Unrestricted funds 2020 £ | Total funds 2020 £ | <i>Total funds 2019 £</i> |
|-----------------------------|--|---------------------------------------|---------------------------------------|
| Costs of fundraising events | 184 | 184 | 229 |
| <i>Total 2019</i> | 229 | 229 | |

9. Charitable gifts and donations paid

| | Designated donations to charitable institutions 2020 £ | Unrestricted donations paid to charitable institutions 2020 £ | Total funds 2020 £ | <i>Total funds 2019 £</i> |
|------------------------------|---|--|---------------------------------------|---------------------------------------|
| Donations paid by the Church | 2,391 | 18,458 | 20,849 | 19,201 |
| <i>Total 2019</i> | - | 19,201 | 19,201 | |

During the year the Trustees review the money available to donate and gift to other causes. This is undertaken on a risk assessment approach.

TILE KILN CHURCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020**

10. Analysis of expenditure on charitable activities

Summary by fund type

| | Unrestricted funds 2020 £ | Restricted funds 2020 £ | Total funds 2020 £ | <i>Total funds 2019 £</i> |
|------------------------|--|--|---------------------------------------|---------------------------------------|
| The Church | 149,371 | 12,943 | 162,314 | <i>143,826</i> |
| Fledgelings Pre-School | 16,227 | 85,213 | 101,440 | <i>113,354</i> |
| | <u>165,598</u> | <u>98,156</u> | <u>263,754</u> | <u><i>257,180</i></u> |
| <i>Total 2019</i> | <u><i>158,307</i></u> | <u><i>98,873</i></u> | <u><i>257,180</i></u> | |

Summary by expenditure type

| | Staff costs 2020 £ | Other costs 2020 £ | Total funds 2020 £ | <i>Total funds 2019 £</i> |
|------------------------|-----------------------------------|-----------------------------------|---------------------------------------|---------------------------------------|
| The Church | 71,282 | 91,032 | 162,314 | <i>143,826</i> |
| Fledgelings Pre-School | 94,485 | 6,955 | 101,440 | <i>113,354</i> |
| | <u>165,767</u> | <u>97,987</u> | <u>263,754</u> | <u><i>257,180</i></u> |
| <i>Total 2019</i> | <u><i>170,059</i></u> | <u><i>87,121</i></u> | <u><i>257,180</i></u> | |

TILE KILN CHURCH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020

11. Analysis of expenditure by activities

| | Activities undertaken directly 2020 £ | Donations to charities 2020 £ | Support costs 2020 £ | Total funds 2020 £ | Total funds 2019 £ |
|------------------------|---|--|-------------------------------|-----------------------------|-----------------------------|
| The Church | 117,538 | 20,849 | 23,927 | 162,314 | 143,826 |
| Fledgelings Pre-School | 97,319 | - | 4,121 | 101,440 | 113,354 |
| | <u>214,857</u> | <u>20,849</u> | <u>28,048</u> | <u>263,754</u> | <u>257,180</u> |
| <i>Total 2019</i> | <u><u>202,270</u></u> | <u><u>19,201</u></u> | <u><u>35,709</u></u> | <u><u>257,180</u></u> | |

Analysis of direct costs

| | The Church 2020 £ | Fledgelings Pre-school 2020 £ | Total funds 2020 £ | Total funds 2019 £ |
|------------------------------|-------------------------|--|-----------------------------|-----------------------------|
| Staff costs | 71,282 | 94,485 | 165,767 | 170,059 |
| Pastoral, teaching and youth | 9,931 | - | 9,931 | 9,433 |
| Project expenses | 23,382 | - | 23,382 | 4,165 |
| Books and materials | - | - | - | 1,442 |
| Resources | - | 2,834 | 2,834 | 3,623 |
| 155 Fund expenses | 12,943 | - | 12,943 | 13,548 |
| | <u>117,538</u> | <u>97,319</u> | <u>214,857</u> | <u>202,270</u> |
| <i>Total 2019</i> | <u><u>95,970</u></u> | <u><u>106,300</u></u> | <u><u>202,270</u></u> | |

TILE KILN CHURCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020**

12. Independent examiner's remuneration

| | 2020 £ | 2019 £ |
|---|--------------|--------------|
| Fees payable to the Charitable Incorporated Organisation's independent examiner for the independent examination of the Charitable Incorporated Organisation's annual accounts | <u>1,470</u> | <u>1,380</u> |

13. Staff costs

| | 2020 £ | 2019 £ |
|--|----------------|----------------|
| Wages and salaries | 155,671 | 161,224 |
| Social security costs | 6,084 | 6,104 |
| Contribution to defined contribution pension schemes | 4,012 | 2,731 |
| | <u>165,767</u> | <u>170,059</u> |

The average number of persons employed by the Charitable Incorporated Organisation during the Period was as follows:

| | 2020 No. | 2019 No. |
|------------|-------------|-------------|
| Church | 2 | 2 |
| Pre school | 10 | 10 |
| | <u>12</u> | <u>12</u> |

No employee received remuneration amounting to more than £60,000 in either year.

14. Trustees' remuneration and expenses

During the Period, no Trustees received any remuneration or other benefits (2019 - £NIL).

During the Period ended 31 August 2020, no Trustee expenses have been incurred (2019 - £NIL).

TILE KILN CHURCH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020

15. Tangible fixed assets

| | Freehold property £ |
|--------------------------|---------------------------|
| Cost or valuation | |
| At 1 September 2019 | 395,000 |
| At 31 August 2020 | 395,000 |
| Net book value | |
| At 31 August 2020 | 395,000 |
| <i>At 31 August 2019</i> | 395,000 |

Included in freehold property are two properties where the CIO owns a share in each property. The share of one property has a historical cost of £115,000 and the other property has a historical value of £280,000. The interest held by the CIO is 36% and 62% respectively. No depreciation has been charged in the year as the trustees consider that, after taking into consideration the deemed residual values of both shares in the properties, the depreciation would be immaterial.

16. Debtors

| | 2020 £ | 2019 £ |
|---|-----------|-----------|
| Due within one year | | |
| Trade debtors | 243 | 350 |
| Tax recoverable from gift aid and prepayments | 25,893 | 6,636 |
| | 26,136 | 6,986 |

TILE KILN CHURCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020**

17. Creditors: Amounts falling due within one year

| | 2020 £ | 2019 £ |
|------------------------------------|---------------|---------------|
| Trade creditors | 2,419 | 6,054 |
| Other taxation and social security | 1,139 | 1,124 |
| Other creditors | 695 | 833 |
| Accruals and deferred income | 10,147 | 13,011 |
| | <u>14,400</u> | <u>21,022</u> |

At the balance sheet date £8,041 (2019: £11,631) of deferred income was carried forward to the following year. This relates to £7,573 funding received from the Essex County Council to the pre school with respect to the Autumn 2020 term and £468 relating to fees paid in advance for the Autumn term.

18. Financial instruments

| | 2020 £ | 2019 £ |
|--|----------------|----------------|
| Financial assets | | |
| Financial assets measured at fair value through income and expenditure | <u>172,718</u> | <u>203,973</u> |
| | 2020 £ | 2019 £ |
| Financial liabilities | | |
| Financial liabilities measured at amortised cost | <u>4,253</u> | <u>8,011</u> |

Financial assets measured at fair value through income and expenditure comprise the cash at bank and in hand.

Financial liabilities measured at amortised cost comprise trade creditors, other taxation and social security and other creditors.

TILE KILN CHURCH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020

19. Statement of funds

Statement of funds - current Period

| | Balance at 1 September 2019 £ | Income £ | Expenditure £ | Balance at 31 August 2020 £ |
|---------------------------------|--|-----------------------|-------------------------|--------------------------------------|
| Unrestricted funds | | | | |
| Designated funds | | | | |
| WAF | 9,493 | - | (269) | 9,224 |
| Property | 395,000 | - | - | 395,000 |
| Contingency | 45,000 | - | - | 45,000 |
| Building fund | 103,331 | - | (23,113) | 80,218 |
| Designated offerings | - | 2,391 | (2,391) | - |
| | <u>552,824</u> | <u>2,391</u> | <u>(25,773)</u> | <u>529,442</u> |
| General funds | | | | |
| General Funds - all funds | 14,505 | 145,034 | (136,759) | 22,780 |
| Business grant-Government | - | 10,000 | (3,250) | 6,750 |
| | <u>14,505</u> | <u>155,034</u> | <u>(140,009)</u> | <u>29,530</u> |
| Total Unrestricted funds | <u>567,329</u> | <u>157,425</u> | <u>(165,782)</u> | <u>558,972</u> |
| Restricted funds | | | | |
| Pre-school funding | - | 85,213 | (85,213) | - |
| The 155 fund | 17,608 | 15,817 | (12,943) | 20,482 |
| | <u>17,608</u> | <u>101,030</u> | <u>(98,156)</u> | <u>20,482</u> |
| Total of funds | <u><u>584,937</u></u> | <u><u>258,455</u></u> | <u><u>(263,938)</u></u> | <u><u>579,454</u></u> |

TILE KILN CHURCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020**

19. Statement of funds (continued)

Statement of funds - prior Period

| | <i>Balance at 1 September 2018 £</i> | <i>Income £</i> | <i>Expenditure £</i> | <i>Transfers in/out £</i> | <i>Balance at 31 August 2019 £</i> |
|---------------------------------|--|-----------------------|--------------------------|-----------------------------------|--|
| Unrestricted funds | | | | | |
| Designated funds | | | | | |
| WAF | 10,008 | - | (515) | - | 9,493 |
| Property | 395,000 | - | - | - | 395,000 |
| Contingency | 45,000 | - | - | - | 45,000 |
| Building fund | 73,721 | 4,592 | (3,650) | 28,668 | 103,331 |
| | <u>523,729</u> | <u>4,592</u> | <u>(4,165)</u> | <u>28,668</u> | <u>552,824</u> |
| General funds | | | | | |
| General Funds - all funds | <u>35,526</u> | <u>163,083</u> | <u>(154,371)</u> | <u>(29,733)</u> | <u>14,505</u> |
| Total Unrestricted funds | <u>559,255</u> | <u>167,675</u> | <u>(158,536)</u> | <u>(1,065)</u> | <u>567,329</u> |
| Restricted funds | | | | | |
| Pre-school funding | - | 85,325 | (85,325) | - | - |
| The 155 fund | 13,470 | 16,621 | (13,548) | 1,065 | 17,608 |
| | <u>13,470</u> | <u>101,946</u> | <u>(98,873)</u> | <u>1,065</u> | <u>17,608</u> |
| Total of funds | <u><u>572,725</u></u> | <u><u>269,621</u></u> | <u><u>(257,409)</u></u> | <u><u>-</u></u> | <u><u>584,937</u></u> |

TILE KILN CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2020

20. Continuation of statement of funds

Restricted funds:

The 155 Fund was established for lease, maintenance and operational costs related to the use of 155 Robin Way, a shop unit adjacent to the church building that is used for office space and as a contact point with the local community. At the year end £20,482 (2019: £17,608) remained in the fund to carry forward.

The ECC funding is monies received for pre-school children where there is entitlement. The funding claimed can only be used for this purpose. At the period end there were no outstanding funds to carry forward.

Designated funds:

The Building Fund is held for the purpose of strategic improvements to the church buildings and its facilities. At the year end £80,218 (2019: £103,331) remained in the fund to carry forward.

WAF (The Workers Accommodation Fund) is funds set aside for the maintenance of the domestic properties occupied by church workers, in which the church owns a share. At the year end £9,224 (2019: £9,493) remained in the fund to carry forward.

Contingency fund: The trustees have set aside a £45,000 contingency fund for unforeseen expenditure and income loss. This comprises of £15,000 to support the church and £30,000 to support the pre-school.

Property asset fund: The property assets were acquired with the specific purpose to support accommodation needs of church workers and to allow them to live within the community served by the church. They are not seen as an investment vehicle for church funds. In recognition of this, the Trustees have decided to create a designated Property Asset Fund for the property assets. At the period end the value of the fund was £395,000.

Designated offerings: This is income collected for specific causes and expended as received.

21. Summary of funds

Summary of funds - current Period

| | Balance at 1 September 2019 £ | Income £ | Expenditure £ | Balance at 31 August 2020 £ |
|------------------|--|----------------|------------------|--------------------------------------|
| Designated funds | 552,824 | 2,391 | (25,773) | 529,442 |
| General funds | 14,505 | 155,034 | (140,009) | 29,530 |
| Restricted funds | 17,608 | 101,030 | (98,156) | 20,482 |
| | <u>584,937</u> | <u>258,455</u> | <u>(263,938)</u> | <u>579,454</u> |

TILE KILN CHURCH

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020**

21. Summary of funds (continued)

Summary of funds - prior Period

| | <i>Balance at 1 September 2018 £</i> | <i>Income £</i> | <i>Expenditure £</i> | <i>Transfers in/out £</i> | <i>Balance at 31 August 2019 £</i> |
|------------------|--|---------------------|--------------------------|-----------------------------------|--|
| Designated funds | 523,729 | 4,592 | (4,165) | 28,668 | 552,824 |
| General funds | 35,526 | 163,083 | (154,371) | (29,733) | 14,505 |
| Restricted funds | 13,470 | 101,946 | (98,873) | 1,065 | 17,608 |
| | <u>572,725</u> | <u>269,621</u> | <u>(257,409)</u> | <u>-</u> | <u>584,937</u> |

22. Analysis of net assets between funds

Analysis of net assets between funds - current period

| | Unrestricted funds 2020 £ | Restricted funds 2020 £ | Total funds 2020 £ |
|-------------------------------|--|--|---------------------------------------|
| Tangible fixed assets | 395,000 | - | 395,000 |
| Current assets | 178,372 | 20,482 | 198,854 |
| Creditors due within one year | (14,400) | - | (14,400) |
| Total | <u>558,972</u> | <u>20,482</u> | <u>579,454</u> |

Analysis of net assets between funds - prior period

| | <i>Unrestricted funds 2019 £</i> | <i>Restricted funds 2019 £</i> | <i>Total funds 2019 £</i> |
|-------------------------------|--|--|---------------------------------------|
| Tangible fixed assets | 395,000 | - | 395,000 |
| Current assets | 193,351 | 17,608 | 210,959 |
| Creditors due within one year | (21,022) | - | (21,022) |
| Total | <u>567,329</u> | <u>17,608</u> | <u>584,937</u> |

TILE KILN CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2020

23. Pension commitments

The CIO operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the CIO in an independently administered fund. The pension cost charge represents contributions payable by the CIO to the fund and amounted to £4,012 (2019: £3,149).

24. Operating lease commitments

At 31 August 2020 the Charitable Incorporated Organisation had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

| | 2020 £ | 2019 £ |
|--|---------------|---------------|
| Not later than 1 year | 10,000 | 10,000 |
| Later than 1 year and not later than 5 years | 10,834 | 20,834 |
| | <u>20,834</u> | <u>30,834</u> |

25. Members' liability

If the CIO is wound up, the members of the CIO have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

26. Related party transactions

During the period there were donations made to other charities where some of the Trustees and members of the Leadership team of the CIO are also Trustees of the charity receiving the donation. The Trustees have confirmed that each donation made to the charities is reviewed and formalities are in place regarding the risk and the assessment of the charitable gift. The leadership team are responsible for making the decisions.

The Trustees and their family make regular donations to the CIO as part of their regular offerings. £18,527 (2019: 17,320) in total was received during the year.

The Leadership Team and their family make regular donations to the CIO as part of their regular offerings. £15,042 (2019: 22,054) in total was received in the year.

On 25 June 2020 an agreement was signed with David Miles and Partners Limited where there is a connection with one of the Trustees, Mr Stephen Moore. This is for plumbing, electrical and mechanical services. The Trustees and Leadership Team have reviewed the position and followed the Charity Commission guidance and can confirm all procedures were put in place to consider the best interests of the CIO. There has been no expenditure relating to these services in the year ended 31 August 2020.