
TILE KILN CHURCH

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2020

TILE KILN CHURCH

CONTENTS

	Page
Reference and administrative details of the Charitable Incorporated Organisation, its Trustees and advisers	1
Trustees' report	2 - 9
Independent examiner's report	10 - 11
Statement of financial activities	12
Balance sheet	13
Notes to the financial statements	14 - 30

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.

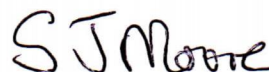
Approved by order of the members of the board of Trustees and signed on their behalf by:



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

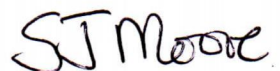
BALANCE SHEET AS AT 31 AUGUST 2020

	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
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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	128,228	15,817	144,045	153,309

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 £	Total funds 2019 £
COVID-19 government grant	10,000	-	10,000	-
Subtotal	10,000	-	10,000	-
	138,228	15,817	154,045	153,309
<i>Total 2019</i>	136,688	16,621	153,309	

4. Income from charitable activities

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Fledgelings Pre-School fees and government funding.	15,305	85,213	100,518	104,976
<i>Total 2019</i>	19,651	85,325	104,976	

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
<i>Total 2019</i>	1,525	1,525	

6. Investment income

	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Bank interest	150	150	67
	150	150	67
<i>Total 2019</i>	67	67	

7. Other incoming resources

	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Other incoming resources	2,669	2,669	9,744
<i>Total 2019</i>	9,744	9,744	

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 £	Total funds 2019 £
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 £	Total funds 2019 £
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 £	Total funds 2019 £
The Church	149,371	12,943	162,314	143,826
Fledgelings Pre-School	16,227	85,213	101,440	113,354
	<u>165,598</u>	<u>98,156</u>	<u>263,754</u>	<u>257,180</u>
Total 2019	<u>158,307</u>	<u>98,873</u>	<u>257,180</u>	

Summary by expenditure type

	Staff costs 2020 £	Other costs 2020 £	Total funds 2020 £	Total funds 2019 £
The Church	71,282	91,032	162,314	143,826
Fledgelings Pre-School	94,485	6,955	101,440	113,354
	<u>165,767</u>	<u>97,987</u>	<u>263,754</u>	<u>257,180</u>
Total 2019	<u>170,059</u>	<u>87,121</u>	<u>257,180</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><i>202,270</i></u>	<u><i>19,201</i></u>	<u><i>35,709</i></u>	<u><i>257,180</i></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><i>95,970</i></u>	<u><i>106,300</i></u>	<u><i>202,270</i></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	<u>395,000</u>
Net book value	
At 31 August 2020	<u>395,000</u>
At 31 August 2019	<u>395,000</u>

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
	<u>26,136</u>	<u>6,986</u>

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>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

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	<u>13,470</u>	<u>16,621</u>	<u>(13,548)</u>	<u>1,065</u>	<u>17,608</u>
	<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

	Balance at 1 September 2018 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 August 2019 £
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

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £
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.