

FLOW CHURCH

England & Wales · Charity number 1180302

Details

Status Registered

Legal form CIO

Registered 2018-10-12

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

Contact

Address 23 Kings Quarter
London Road
Binfield
Bracknell
Berkshire
RG42 4FG

Phone 07860413186

Email liam.parker@flowchurch.co.uk

Website www.flowchurch.co.uk

Activities

Objects: THE OBJECT OF THE CIO IS, FOR THE PUBLIC BENEFIT, THE ADVANCEMENT OF THE CHRISTIAN FAITH IN SURREY AND SUCH OTHER PARTS OF THE UNITED KINGDOM AND THE WORLD AS THE CHARITY TRUSTEES MAY FROM TIME TO TIME DECIDE.

Activities: Flow Church is a church providing services to its members and the local community. We hold weekly online Sunday services at the studio in Chertsey, and are building relationships with people in the community to help the surrounding areas.

Classification

- **How:** Provides Advocacy/advice/information
- **What:** Religious Activities
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£99,147	£97,427	-	-
2023-12-31	£100,873	£113,486	-	-
2022-12-31	£116,781	£117,706	-	-
2021-12-31	£102,051	£101,243	-	-
2020-12-31	£106,312	£101,413	-	-

Trustees

Name	Role	Appointed
JAMES ANDREW MCKEAN	Chair	2018-10-08
Nadine Ruth Eldridge		2025-01-30
Samuel John Phillips		2023-05-07

FLOW CHURCH

England & Wales - Charity number 1180302

Accounts

Charity Registration No. 1180302

FLOW CHURCH

TRUSTEES' REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2024

FLOW CHURCH

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Flow Church

Legal and Administrative Information

Charity Number 1180302
Date of Registration 12th October 2018
End of Financial Year 31st December 2024

Trustees

The following Trustees served during the year:

Sarah Harvey
James McKean
Samual Phillips
Mark Rattansingh

Governing Document Constitution of a Charitable Incorporated Organisation Dated 8th October 2018

Charitable Objects:

The objective of the CIO is, for the public benefit, the advancement of the Christian faith in Surrey and such other parts of the United Kingdom and the world as the Charity Trustees may from time to time decide.

Principle Address & Registered Office 23 Kings Quarter
London Road
Binfield
Brachnell
Berkshire
RG42 4FG

Bankers Barclays Bank UK Plc

Independent Examiner Michael Homer AFA MIPA
MCH Accountants Ltd
68 Charlton Road
Andover
Hampshire
SP10 3JN

Trustees' Annual Report for the period

From 1st Jan 2024 To 31 Dec 2024

Charity name: Flow Church

Charity registration number: 1180302

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The advancement of the Christian Faith in Surrey and the UK and the world as trustees may from time to time decide
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Running and organising of Sunday services and community activities. Running an online Friday night meeting. Pastoral care and council for members. Missions work, including organised trips.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	In setting objectives and planning activities, the Trustees have given due consideration to the guidance published by the Charity Commission relating to public benefit

Additional information (optional)

	SORP reference	
Policy on grant making	Para 1.38	Currently do not have one
Policy on social investment including program related investment	Para 1.38	Currently do not have one
Contribution made by volunteers	Para 1.38	Running of Friday night online meeting; Sunday services;
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	Flow Church runs 2 locations in Surrey area to help expand the Flow Charity and provide better care for people nearer there home. Flow Church organised over 5 European mission trips with over 20 individuals going on at least one of those trips. The trips helped local churches provide care for refugees, gypsy communities, Church congregations and youth. Flow ran equipping and educational events around the beliefs and practices of the Christian Faith.

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	Current Income: £99,147 Current Expenditure: £97,427
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	To hold 3 months of expenditure
Amount of reserves held	Para 1.22	£10,275
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	

Additional information (optional)

The charity's principal sources of funds (including any fundraising)	Para 1.47	Donations from church members
Investment policy and objectives including any social investment policy adopted	Para 1.46	Not relevant
A description of the principal risks facing the charity	Para 1.46	Financial status gets discussed at every Trustee meeting. Current risks are rising cost of living affecting the people
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution of CIO
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	CIO
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Trustees are selected and elected according to the provisions set out in the constitution document

Additional information (optional)

Policies and procedures adopted for the induction and training of trustees	Para 1.51	No policy in place yet
The charity's organisational structure and any wider network with which the charity works	Para 1.51	Kerith Church is the Church we were planted from. We have a good relationship with them and they support us with advice and support when
Relationship with any related parties	Para 1.51	The trustees and leadership team are supported by an external body , made up of three members who are experienced in giving advice on charity governance and ministry oversight within churches

Declarations

The trustees declare that they have approved the trustees' report above.

Signature(s)	<i>James McKean</i>
Full name(s)	<i>James Andrew McKean</i>
Position (eg Secretary, Chair)	<i>Chair or Trustees</i>
Date	<i>09/10/25</i>

Flow Church
Independent Examiner's Report

I report to the charity trustees on my examination of the accounts of the Charitable Incorporated Organisation for the year ended 31 December 2024

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011('the Act'). The trustees consider that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

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

Independent examiner's statement

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

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

I have 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.



Mr Michael Homer AFA MIPA
Independent Examiner for and on behalf of
MCH Accountants Ltd
68 Charlton Road
Andover
Hampshire
SP10 3JN

Dated: 30th September 2025

Flow Church

Statement of Financial Activities for the year ended 31st December 2024
(Including income and expenditure account)

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Income from:					
Donations and gifts	5a	99,032	-	99,032	100,846
Charitable Activities	5b	115	-	115	28
Total Income		<u>99,147</u>	<u>-</u>	<u>99,147</u>	<u>100,874</u>
Expenditure on:					
Charitable Activities	6	97,427	-	97,427	113,486
Total Expenditure		<u>97,427</u>	<u>-</u>	<u>97,427</u>	<u>113,486</u>
Net incoming/(outgoing) resources for the year		<u>1,720</u>	<u>-</u>	<u>1,720</u>	<u>- 12,612</u>
Total Funds brought forward at 1 January 2024		8,555	-	8,555	21,167
Total Funds carried forward at 31 Dec 2024		<u>10,275</u>	<u>-</u>	<u>10,275</u>	<u>8,555</u>

All the church's operations are classed as continuing.

There are no recognised gains or losses other than those reported on the Statement of Financial Activities.

The notes on pages 9 to 12 form part of these financial statements.

Flow Church
Charity Registration No. 1180302

Balance Sheet as at 31st December 2024

	Notes	2024	2023
		£	£
Non Current Assets			
Tangible Fixed Assets	3	-	607
Other Assets	4	-	-
		<u>-</u>	<u>607</u>
Current Assets:			
Debtors and Prepayments	8	2,680	6,513
Cash at bank and in hand		8,998	4,282
Total Current Assets		<u>11,678</u>	<u>10,795</u>
Current Liabilities:			
Creditors: amounts falling due within one year	9	- 1,403	- 2,847
Net Current Assets		<u>10,275</u>	<u>7,948</u>
Total Net Assets		<u>10,275</u>	<u>8,555</u>
Income Funds			
General Fund		10,275	8,555
Restricted Funds	7	-	-
Total Funds	12	<u>10,275</u>	<u>8,555</u>

The notes on pages 9 to 12 form part of these financial statements.

Approved by the Trustees on the

Signed on their behalf by _____

Trustee _____

Flow Church

Notes to the Financial Statements for the year ended 31st December 2024

1. Accounting Policies

Basis of Preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2023) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Flow 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 notes

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

Income

Income is recorded on the Statement of Financial Activities (SOFA) when it becomes probable the charity will receive the income, the charity becomes entitled to the income and the amount of income due to be received can be measured

Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs relating to that category. They include irrecoverable VAT. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of the resources. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the Charity to discharge them.

Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates to write off the cost less estimated residual value of each asset over its expected useful life as follows:

All Equipment 25% straight Line

Assets costing less than £1000 are expended within the SOFA.

Debtors

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

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments. The Trustees seek to use short and medium term deposits where possible to maximise the return on monies held at the bank and to manage cash flow.

Pensions

The charity offers a defined contribution pension to all eligible staff and, at the Trustees' discretion, to other paid staff. At the year end there were contributions of £333 outstanding.

Funds

General funds are unrestricted funds which are available for use at the discretion of the directors in furtherance of the general objectives of the charity and which have not been designated for any other purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost 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.

2. Cash Flow

Under section 7 of FRS102 in relation to the Cash Flow statement, exemption has been claimed on the basis that Flow Church is a small charity.

Flow Church

Notes to the Financial Statements for the year ended 31st December 2024 (continued)

3. Tangible Fixed Assets		Equipment £
Cost	1st January 2024	3,630
Additions		-
Cost at	31st December 2024	<u>3,630</u>
Depreciation	1st January 2024	3,023
Charge for year		607
Depreciation at	31st December 2024	<u>3,630</u>
Net book value	31st December 2024	<u>-</u>
Net book value	31st December 2023	<u>607</u>

4. Other Assets

None

5. Income	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
a) Voluntary Income				
Gift Aided Donations	67,929	-	67,929	67,278
Gift Aid Tax Refund	15,315	-	15,315	15,578
Other Donations	15,788	-	15,788	17,990
	<u>99,032</u>	<u>-</u>	<u>99,032</u>	<u>100,846</u>
b) Charitable Activities				
Mission Trip	-	-	-	-
Activities and Events	-	-	-	-
Other Income	115	-	115	28
	<u>115</u>	<u>-</u>	<u>115</u>	<u>28</u>
Total Income	<u>99,147</u>	<u>-</u>	<u>99,147</u>	<u>100,874</u>

Of the £100,874 total income for the year to 31 December 2023, £100,874 was unrestricted

Flow Church

Notes to the Financial Statements for the year ended 31st December 2024 (continued)

6. Expenditure	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
Charitable Activities:				
Misssion & Events	15,373	-	15,373	7,411
Youth and Children	-	-	-	-
Sunday Meetings	5,393	-	5,393	3,477
Rent & Repairs	8,567	-	8,567	37,490
Office & Administration	6,244	-	6,244	6,409
Salaries & Expenses	60,780	-	60,780	57,659
Accountant Fees	1,070	-	1,070	1,040
Total Expenditure:	97,427	-	97,427	113,486

Support Costs included in the above consist of:

Salaries	6,078	-	6,078	5,766
Office and Administration	6,244	-	6,244	6,409
Governance Costs	1,070	-	1,070	1,040
Total	13,392	-	13,392	13,215

Support costs include 10% of total staffing costs

Governance costs in 2023 and 2024 consist entirely of fees due to the independent examiner in respect of examination services.

7. Restricted Funds	Balance at 31-Dec-23	Income	Expenditure	Balance at 31-Dec-24
	£	£	£	£
None	-	-	-	-
Total	-	-	-	-

The Restricted Funds are wholly represented by the charity's cash reserves.

Restricted Funds are held for the following purposes:

None

8. Debtors and Prepayments	2024	2023
	£	£
Gift Aid Recoverable	1,361	3,677
Prepayments	1,319	2,836
Total	2,680	6,513

9. Creditors and Accruals: amounts due within one year	2024	2023
	£	£
Creditors	-	1,474
Independent Examiner's Fees	1,070	1,040
Pensions payable	333	333
Total	1,403	2,847

Flow Church

Notes to the Financial Statements for the year ended 31st December 2024 (continued)

10. Staff Costs

The Charity employed three members of staff (2023: two) during the year. The costs were:

	2024	2023
	£	£
Gross Salaries & Employers NIC	54,975	51,667
Employers Pension Contributions	3,996	2,583
Total	<u>58,971</u>	<u>54,250</u>

2023 Note: Gross Salary and Employers Pension split restated
There are no employees with emoluments over £60,000

11. Trustees and related parties

During the financial period, in furthering the charity's objectives, Mr Samuel Phillips (Trustee) was employed as a part time Assistant Pastor and received a salary of £1586 and a company controlled by Mr Samuel Phillips received £2100 for services to Flow Church. These are in accordance with the CIO constitution.

12. Net Assets between Funds

	Unrestricted funds £	Restricted funds £	Total 2024 £
Fund balances at 31 December 2024 are represented by:			
Non Current Assets	-	-	-
Current Assets	11,678	-	11,678
Current Liabilities	- 1,403	-	- 1,403
Total	<u>10,275</u>	<u>-</u>	<u>10,275</u>

	Unrestricted funds £	Restricted funds £	Total 2023 £
Fund balances at 31 December 2023 are represented by:			
Fixed Assets	607	-	607
Current Assets	10,794	-	10,794
Current Liabilities	- 2,846	-	- 2,846
Total	<u>8,555</u>	<u>-</u>	<u>8,555</u>

13. Operating Leases

None

FLOW CHURCH

England & Wales - Charity number 1180302

Accounts

Charity Registration No. 1180302

FLOW CHURCH

TRUSTEES' REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2023

FLOW CHURCH

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Flow Church

Legal and Administrative Information

Charity Number	1180302
Date of Registration	12th October 2018
End of Financial Year	31st December 2023

Trustees

The following Trustees served during the year:

Paul Emberton
Sarah Harvey
James McKean
Rakesh Kumar Banga (Resigned)
Samual Phillips (Appointed)
Mark Rattansingh (Appointed)

Governing Document Constitution of a Charitable Incorporated Organisation Dated 8th October 2018

Charitable Objects:

The objective of the CIO is, for the public benefit, the advancement of the Christian faith in Surrey and such other parts of the United Kingdom and the world as the Charity Trustees may from time to time decide.

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Berkshire
RG42 4FG

Bankers Barclays Bank UK Plc

Independent Examiner Michael Homer AFA MIPA
MCH Accountants Ltd
68 Charlton Road
Andover
Hampshire
SP10 3JN

Trustees' Annual Report for the period

From 1st Jan 2023 To 31 Dec 2023

Charity name: Flow Church

Charity registration number: 1180302

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The advancement of the Christian Faith in Surrey and the UK and the world as trustees may from time to time decide
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Running and organising of Sunday services and community activities. Running an online Friday night meeting. Pastoral care and council for members. Missions work, including organised trips.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	In setting objectives and planning activities, the Trustees have given due consideration to the guidance published by the Charity Commission relating to public benefit

Additional information (optional)

	SORP reference	
Policy on grant making	Para 1.38	Currently do not have one
Policy on social investment including program related investment	Para 1.38	Currently do not have one
Contribution made by volunteers	Para 1.38	Running of Friday night online meeting; Sunday services;
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	Flow Church runs 2 locations in Surrey area to help expand the Flow Charity and provide better care for people nearer there home. Flow Church organised over 5 European mission trips with over 20 individuals going on at least one of those trips. The trips helped local churches provide care for refugees, gypsy communities, Church congregations and youth. Flow ran equipping and educational events around the beliefs and practices of the Christian Faith.

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	Current Income: £100,873 Current Expenditure: 113,486
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	To hold 3 months of expenditure
Amount of reserves held	Para 1.22	£7,948
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	

Additional information (optional)

The charity's principal sources of funds (including any fundraising)	Para 1.47	Donations from church members
Investment policy and objectives including any social investment policy adopted	Para 1.46	Not relevant
A description of the principal risks facing the charity	Para 1.46	Financial status gets discussed at every Trustee meeting. Current risks are rising cost of living affecting the people
Other		

Structure, Governance and Management


Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution of CIO
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	CIO
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Trustees are selected and elected according to the provisions set out in the constitution document

Additional information (optional)

Policies and procedures adopted for the induction and training of trustees	Para 1.51	No policy in place yet
The charity's organisational structure and any wider network with which the charity works	Para 1.51	Kerith Church is the Church we were planted from. We have a good relationship with them and they support us with advice and support when
Relationship with any related parties	Para 1.51	The trustees and leadership team are supported by an external body , made up of three members who are experienced in giving advice on charity governance and ministry oversight within churches

Declarations

The trustees declare that they have approved the trustees' report above.

Signature(s)	
Full name(s)	James Andrew Mckean
Position (eg Secretary, Chair)	Chair of Trustees
Date	01/11/2024

Flow Church
Independent Examiner's Report

I report to the charity trustees on my examination of the accounts of the Charitable Incorporated Organisation for the year ended 31 December 2023

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011('the Act'). The trustees consider that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

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

Independent examiner's statement

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

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

I have 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.



Mr Michael Homer AFA MIPA
Independent Examiner for and on behalf of
MCH Accountants Ltd
68 Charlton Road
Andover
Hampshire
SP10 3JN

Dated: 30th October 2024

Flow Church

Statement of Financial Activities for the year ended 31st December 2023
(Including income and expenditure account)

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Income from:					
Donations and gifts	5a	100,846	-	100,846	116,778
Charitable Activities	5b	28	-	28	3
Total Income		<u>100,874</u>	<u>-</u>	<u>100,874</u>	<u>116,781</u>
Expenditure on:					
Charitable Activities	6	113,486	-	113,486	117,706
Total Expenditure		<u>113,486</u>	<u>-</u>	<u>113,486</u>	<u>117,706</u>
Net incoming/(outgoing) resources for the year	-	12,612	-	- 12,612	- 925
Total Funds brought forward at 1 January 2023		21,167	-	21,167	22,092
Total Funds carried forward at 31 Dec 2023		<u>8,555</u>	<u>-</u>	<u>8,555</u>	<u>21,167</u>

All the church's operations are classed as continuing.

There are no recognised gains or losses other than those reported on the Statement of Financial Activities.

The notes on pages 9 to 12 form part of these financial statements.

Flow Church
Charity Registration No. 1180302

Balance Sheet as at 31st December 2023

	Notes	2023 £	2022 £
Non Current Assets			
Tangible Fixed Assets	3	607	1,515
Other Assets	4	-	-
		<u>607</u>	<u>1,515</u>
Current Assets:			
Debtors and Prepayments	8	6,513	20,112
Cash at bank and in hand		<u>4,282</u>	855
Total Current Assets		<u>10,795</u>	<u>20,967</u>
Current Liabilities:			
Creditors: amounts falling due within one year	9	- 2,847	- 1,315
Net Current Assets		<u>7,948</u>	<u>19,652</u>
Total Net Assets		<u>8,555</u>	<u>21,167</u>
Income Funds			
General Fund		8,555	21,167
Restricted Funds	7	-	-
Total Funds	12	<u>8,555</u>	<u>21,167</u>

The notes on pages 9 to 12 form part of these financial statements.

Approved by the Trustees on the

Signed on their behalf by _____

Trustee _____

Flow Church

Notes to the Financial Statements for the year ended 31st December 2023

1. Accounting Policies

Basis of Preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2022) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

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

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All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs relating to that category. They include irrecoverable VAT. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of the resources. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Liability Recognition

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Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates to write off the cost less estimated residual value of each asset over its expected useful life as follows:

All Equipment 25% straight Line

Assets costing less than £1000 are expended within the SOFA.

Debtors

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

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments. The Trustees seek to use short and medium term deposits where possible to maximise the return on monies held at the bank and to manage cash flow.

Pensions

The charity offers a defined contribution pension to all eligible staff and, at the Trustees' discretion, to other paid staff. At the year end there were contributions of £333 outstanding.

Funds

General funds are unrestricted funds which are available for use at the discretion of the directors in furtherance of the general objectives of the charity and which have not been designated for any other purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost 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.

2. Cash Flow

Under section 7 of FRS102 in relation to the Cash Flow statement, exemption has been claimed on the basis that Flow Church is a small charity.

Flow Church

Notes to the Financial Statements for the year ended 31st December 2023 (continued)

3. Tangible Fixed Assets		Equipment £
Cost	1st January 2023	3,630
Additions		-
Cost at	31st December 2023	<u>3,630</u>
Depreciation	1st January 2023	2,115
Charge for year		908
Depreciation at	31st December 2023	<u>3,023</u>
Net book value	31st December 2023	<u><u>607</u></u>
Net book value	31st December 2022	<u><u>1,515</u></u>

4. Other Assets

None

5. Income	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
a) Voluntary Income				
Gift Aided Donations	67,278	-	67,278	75,672
Gift Aid Tax Refund	15,578	-	15,578	17,299
Other Donations	17,990	-	17,990	23,807
	<u>100,846</u>	<u>-</u>	<u>100,846</u>	<u>116,778</u>
b) Charitable Activities				
Mission Trip	-	-	-	-
Activities and Events	-	-	-	-
Other Income	28	-	28	3
	<u>28</u>	<u>-</u>	<u>28</u>	<u>3</u>
Total Income	<u>100,874</u>	<u>-</u>	<u>100,874</u>	<u>116,781</u>

Of the £116,781 total income for the year to 31 December 2022, £116,781 was unrestricted

Flow Church

Notes to the Financial Statements for the year ended 31st December 2023 (continued)

6. Expenditure	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Charitable Activities:				
Misssion & Events	7,411	-	7,411	11,993
Youth and Children	-	-	-	-
Sunday Meetings	3,477	-	3,477	2,978
Rent & Repairs	37,490	-	37,490	39,134
Office & Administration	6,409	-	6,409	8,506
Salaries & Expenses	57,659	-	57,659	54,088
Accountant Fees	1,040	-	1,040	1,007
Total Expenditure:	113,486	-	113,486	117,706

Support Costs included in the above consist of:

Salaries	5,766	-	5,766	5,409
Office and Administration	6,409	-	6,409	8,506
Governance Costs	1,040	-	1,040	1,007
Total	13,215	-	13,215	14,922

Support costs include 10% of total staffing costs

Governance costs in 2022 and 2023 consist entirely of fees due to the independent examiner in respect of examination services.

7. Restricted Funds	Balance at 31-Dec-22	Income	Expenditure	Balance at 31-Dec-23
	£	£	£	£
None	-	-	-	-
Total	-	-	-	-

The Restricted Funds are wholly represented by the charity's cash reserves.

Restricted Funds are held for the following purposes:

None

8. Debtors and Prepayments	2023	2022
	£	£
Gift Aid Recoverable	3,677	1,748
Rental Deposit	2,836	18,364
Total	6,513	20,112

9. Creditors and Accruals: amounts due within one year	2023	2023
	£	£
Creditors	1,474	-
Independent Examiner's Fees	1,040	1,007
Pensions payable	333	308
Total	2,847	1,315

Flow Church

Notes to the Financial Statements for the year ended 31st December 2023 (continued)

10. Staff Costs

The Charity employed two members of staff (2022: two) during the year. The costs were:

	2023	2022
	£	£
Gross Salaries & Employers NIC	51,667	50,000
Employers Pension Contributions	2,583	2,500
Total	<u>54,250</u>	<u>53,570</u>

2022 Note: Gross Salary and Employers Pension split restated
There are no employees with emoluments over £60,000

11. Trustees and related parties

Mr Stephen Parker Resigned at the start of the financial year and there are no related party transactions

12. Net Assets between Funds

	Unrestricted funds £	Restricted funds £	Total 2023 £
Fund balances at 31 December 2023 are represented by:			
Non Current Assets	607	-	607
Current Assets	10,794	-	10,794
Current Liabilities	- 2,846	-	- 2,846
Total	<u>8,555</u>	<u>-</u>	<u>8,555</u>

	Unrestricted funds £	Restricted funds £	Total 2022 £
Fund balances at 31 December 2022 are represented by:			
Fixed Assets	1,515	-	1,515
Current Assets	20,968	-	20,968
Current Liabilities	- 1,315	-	- 1,315
Total	<u>21,168</u>	<u>-</u>	<u>21,168</u>

13. Operating Leases

The lease for the light Industrial Unit at Chertsey Industrial Park was terminated in September 2023

FLOW CHURCH

England & Wales - Charity number 1180302

Accounts

Charity Registration No. 1180302

FLOW CHURCH

TRUSTEES' REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2022

FLOW CHURCH

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Flow Church

Legal and Administrative Information

Charity Number 1180302
Date of Registration 12th October 2018
End of Financial Year 31st December 2022

Trustees

The following Trustees served during the year:

Paul Emberton
Sarah Harvey
James McKean
Steven Parker
Rakesh Kumar Banga

Governing Document Constitution of a Charitable Incorporated Organisation Dated 8th October 2018

Charitable Objects:

The objective of the CIO is, for the public benefit, the advancement of the Christian faith in Surrey and such other parts of the United Kingdom and the world as the Charity Trustees may from time to time decide.

Principle Address & Registered Office Unit 4, Fordwater Trading Estate
Ford Road
Chertsey
KT16 8HE

Bankers Barclays Bank UK Plc

Independent Examiner Michael Homer AFA MIPA
MCH Accountants Ltd
68 Charlton Road
Andover
Hampshire
SP10 3JN

Trustees' Annual Report for the period

From 1st Jan 2022 To 31 Dec 2022

Charity name: Flow Church

Charity registration number: 1180302

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The advancement of the Christian Faith in Surrey and the UK and the world as trustees may from time to time decide
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Running and organising of Sunday services and community activities. Running an online Friday night meeting. Pastoral care and council for members. Missions work, including organised trips.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	In setting objectives and planning activities, the Trustees have given due consideration to the guidance published by the Charity Commission relating to public benefit

Additional information (optional)

	SORP reference	
Policy on grant making	Para 1.38	Currently do not have one
Policy on social investment including program related investment	Para 1.38	Currently do not have one
Contribution made by volunteers	Para 1.38	Running of Friday night online meeting; Sunday services;
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	Flow Church runs 2 locations in Surrey area to help expand the Flow Charity and provide better care for people nearer there home. Flow Church organised over 7 European mission trips with over 35 individuals going on at least one of those trips. The trips helped local churches provide care for refugees, gypsy communities, Church congregations and

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	Current Income: £116,781 Current Expenditure: 117,706
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	To hold 3 months of expenditure
Amount of reserves held	Para 1.22	£855
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	

Additional information (optional)

The charity's principal sources of funds (including any fundraising)	Para 1.47	Donations from church members
Investment policy and objectives including any social investment policy adopted	Para 1.46	Not relevant
A description of the principal risks facing the charity	Para 1.46	Financial status gets discussed at every Trustee meeting. Current risks are rising cost of living affecting the people
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution of CIO
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	CIO
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Trustees are selected and elected according to the provisions set out in the constitution document

Additional information (optional)

Policies and procedures adopted for the induction and training of trustees	Para 1.51	No policy in place yet
The charity's organisational structure and any wider network with which the charity works	Para 1.51	Kerith Church is the Church we were planted from. We have a good relationship with them and they support us with advice and support when needed.
Relationship with any related parties	Para 1.51	N/A
Other		

Declarations

The trustees declare that they have approved the trustees' report above.

Signature(s)	<i>James McKean</i>
Full name(s)	<i>James Andrew McKean</i>
Position (eg Secretary,	<i>Chair of Trustees</i>

Date	<i>26 October 2023</i>
------	------------------------

Flow Church
Independent Examiner's Report

I report to the charity trustees on my examination of the accounts of the Charitable Incorporated Organisation for the year ended 31 December 2022

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011('the Act'). The trustees consider that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

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

Independent examiner's statement

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

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

I have 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.



Mr Michael Homer AFA MIPA
Independent Examiner for and on behalf of
MCH Accountants Ltd
68 Charlton Road
Andover
Hampshire
SP10 3JN

Dated: 26th October 2023

Flow Church

Statement of Financial Activities for the year ended 31st December 2022
(Including income and expenditure account)

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Income from:					
Donations and gifts	5a	116,781	-	116,781	100,006
Charitable Activities	5b	-	-	-	2,045
Total Income		<u>116,781</u>	<u>-</u>	<u>116,781</u>	<u>102,051</u>
Expenditure on:					
Charitable Activities	6	117,706	-	117,706	101,243
Total Expenditure		<u>117,706</u>	<u>-</u>	<u>117,706</u>	<u>101,243</u>
Net incoming/(outgoing) resources for the year		- 925	-	- 925	808
Total Funds brought forward at 1 January 2022		22,092	-	22,092	21,284
Total Funds carried forward at 31 Dec 2022		<u>21,167</u>	<u>-</u>	<u>21,167</u>	<u>22,092</u>

All the church's operations are classed as continuing.

There are no recognised gains or losses other than those reported on the Statement of Financial Activities.

The notes on pages 9 to 12 form part of these financial statements.

Flow Church
Charity Registration No. 1180302

Balance Sheet as at 31st December 2022

	Notes	2022 £	2021 £
Non Current Assets			
Tangible Fixed Assets	3	1,515	2,422
Other Assets	4	-	8,735
		<u>1,515</u>	<u>11,157</u>
Current Assets:			
Debtors and Prepayments	8	20,112	11,839
Cash at bank and in hand		855	354
Total Current Assets		<u>20,967</u>	<u>12,193</u>
Current Liabilities:			
Creditors: amounts falling due within one year	9	- 1,315	- 1,258
Net Current Assets		<u>19,652</u>	<u>10,935</u>
Total Net Assets		<u>21,167</u>	<u>22,092</u>
Income Funds			
General Fund		21,167	22,092
Restricted Funds	7	-	-
Total Funds	12	<u>21,167</u>	<u>22,092</u>

The notes on pages 9 to 12 form part of these financial statements.

Approved by the Trustees on the 26 October 2023

Signed on their behalf by _____

James McKean

Trustee

James Andrew McKean

Flow Church

Notes to the Financial Statements for the year ended 31st December 2022

1. Accounting Policies

Basis of Preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2021) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Flow 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 notes

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

Income

Income is recorded on the Statement of Financial Activities (SOFA) when it becomes probable the charity will receive the income, the charity becomes entitled to the income and the amount of income due to be received can be measured

Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs relating to that category. They include irrecoverable VAT. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of the resources. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the Charity to discharge them.

Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates to write off the cost less estimated residual value of each asset over its expected useful life as follows:

All Equipment 25% straight Line

Assets costing less than £1000 are expended within the SOFA.

Debtors

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

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments. The Trustees seek to use short and medium term deposits where possible to maximise the return on monies held at the bank and to manage cash flow.

Pensions

The charity offers a defined contribution pension to all eligible staff and, at the Trustees' discretion, to other paid staff. At the year end there were contributions of £308 outstanding.

Funds

General funds are unrestricted funds which are available for use at the discretion of the directors in furtherance of the general objectives of the charity and which have not been designated for any other purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost 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.

2. Cash Flow

Under section 7 of FRS102 in relation to the Cash Flow statement, exemption has been claimed on the basis that Flow Church is a small charity.

Flow Church

Notes to the Financial Statements for the year ended 31st December 2022 (continued)

3. Tangible Fixed Assets		Equipment £
Cost	1st January 2022	3,630
Additions		-
Cost at	31st December 2022	<u>3,630</u>
Depreciation	1st January 2022	1,208
Charge for year		907
Depreciation at	31st December 2022	<u>2,115</u>
Net book value	31st December 2022	<u><u>1,515</u></u>
Net book value	31st December 2021	<u><u>2,422</u></u>

4. Other Assets

A security deposit of £8735 being held by the Landlord is expected to be returned within one year (see note 13)

5. Income	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
a) Voluntary Income				
Gift Aided Donations	75,672	-	75,672	69,266
Gift Aid Tax Refund	17,299	-	17,299	13,708
Other Donations	23,807	-	23,807	17,032
	<u>116,778</u>	<u>-</u>	<u>116,778</u>	<u>100,006</u>
b) Charitable Activities				
Mission Trip	-	-	-	1,200
Activities and Events	-	-	-	-
Other Income	3	-	3	845
	<u>3</u>	<u>-</u>	<u>3</u>	<u>2,045</u>
Total Income	<u>116,781</u>	<u>-</u>	<u>116,781</u>	<u>102,051</u>

Of the £102,051 total income for the year to 31 December 2021, £102,051 was unrestricted

Flow Church

Notes to the Financial Statements for the year ended 31st December 2022 (continued)

6. Expenditure	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Charitable Activities:				
Misssion & Events	11,993	-	11,993	4,237
Youth and Children	-	-	-	4
Sunday Meetings	2,978	-	2,978	3,749
Rent	39,134	-	39,134	12,885
Office & Administration	8,506	-	8,506	25,384
Salaries & Expenses	54,088	-	54,088	54,204
Accountant Fees	1,007	-	1,007	950
Total Expenditure:	117,706	-	117,706	101,413

Support Costs included in the above consist of:

Salaries	5,409	-	5,409	5,420
Office and Administration	8,506	-	8,506	25,384
Governance Costs	1,007	-	1,007	950
Total	14,922	-	14,922	31,754

Support costs include 10% of total staffing costs (restated for 2021)

Governance costs in 2021 and 2022 consist entirely of fees due to the independent examiner in respect of examination services.

7. Restricted Funds	Balance at 31-Dec-21	Income	Expenditure	Balance at 31-Dec-22
	£	£	£	£
None	-	-	-	-
Total	-	-	-	-

The Restricted Funds are wholly represented by the charity's cash reserves.

Restricted Funds are held for the following purposes:

Mission Trip This fund is held for mission trips to provide support to churches, and refugee aid to other nations.
No funds are currently being held

8. Debtors and Prepayments	2022	2021
	£	£
Gift Aid Recoverable	1,748	2,318
Prepaid Rent, Rental Deposit and Insurance in Advance	18,364	9,521
Total	20,112	11,839

9. Creditors and Accruals: amounts due within one year	2022	2022
	£	£
Independent Examiner's Fees	1,007	950
Pensions payable	308	308
Total	1,315	1,258

FLOW CHURCH

England & Wales - Charity number 1180302

Accounts

Charity Registration No. 1180302

FLOW CHURCH

TRUSTEES' REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2021

FLOW CHURCH

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Flow Church

Legal and Administrative Information

Charity Number 1180302
Date of Registration 12th October 2018
End of Financial Year 31st December 2021

Trustees

The following Trustees served during the year:

Paul Emberton
Sarah Harvey
James McKean
Steven Parker
Rakesh Kumar Banga (Appointed 11th May 2021)

Governing Document Constitution of a Charitable Incorporated Organisation Dated 8th October 2018

Charitable Objects:

The objective of the CIO is, for the public benefit, the advancement of the Christian faith in Surrey and such other parts of the United Kingdom and the world as the Charity Trustees may from time to time decide.

Principle Address & Registered Office Unit 4, Fordwater Trading Estate
Ford Road
Chertsey
KT16 8HE

Bankers Barclays Bank UK Plc

Independent Examiner Michael Homer AFA MIPA
MCH Accountants Ltd
68 Charlton Road
Andover
Hampshire
SP10 3JN



**CHARITY COMMISSION
FOR ENGLAND AND WALES**

Trustees' Annual Report for the period

From 1st Jan 2021
To 31 Dec 2021

Charity name: Flow Church

Charity registration number: 1180302

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The advancement of the Christian Faith in Surrey and the UK and the world as trustees may from time to time decide
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Running and organising of Sunday services and community activities. Running an online Friday night meeting. Pastoral care and council for members. Missions work, including organised trips.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	In setting objectives and planning activities , the Trustees have given due consideration to the guidance published by the Charity Commission relating to public benefit

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	Currently do not have one
Policy on social investment including program related investment	Para 1.38	Currently do not have one
Contribution made by volunteers	Para 1.38	Running of Friday night online meeting; Sunday services; community activities and organised mission trips.
Other		

--	--	--

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	Flow Church began having 2 locations for our Sunday services, so more people in the community to get connected to a place closer to their home. Flow Church ran an online conference aimed at helping leaders across Europe, which had 40 nations in attendance overall. Ran a mission trip to Norway where we helped a local church community there. Also held local community events for Christmas, including a pub carol service reaching out to those in the community.

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	
Amount of reserves held	Para 1.22	
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	Donations from church members
Investment policy and objectives including any	Para 1.46	Not relevant

social investment policy adopted		
A description of the principal risks facing the charity	Para 1.46	Financial status gets discussed at every Trustee meeting Current risks are rising cost of living affecting the people and the building we are in.
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution of CIO
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	CIO
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Trustees are selected and elected according to the provisions set out in the constitution document

Additional information (optional)

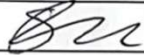
You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	No policy in place yet
The charity's organisational structure and any wider network with which the charity works	Para 1.51	Kerith Church is the Church we were planted from. We have a good relationship with them and they support us with advice and support when needed.
Relationship with any related parties	Para 1.51	N/A
Other		

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	SARAH JANE HARVEY	
Position (eg Secretary, Chair, etc)	N/A	
Date	07/10/2022	

Flow Church

Independent Examiner's Report

I report to the charity trustees on my examination of the accounts of the Charitable Incorporated Organisation for the year ended 31 December 2021

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011('the Act'). The trustees consider that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

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

Independent examiner's statement

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

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

I have 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.



Mr Michael Homer AFA MIPA
Independent Examiner for and on behalf of
MCH Accountants Ltd
68 Charlton Road
Andover
Hampshire
SP10 3JN

Dated: 20th October 2022

Flow Church

**Statement of Financial Activities for the year ended 31st December 2021
(Including income and expenditure account)**

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Income from:					
Donations and gifts	5a	100,006		100,006	106,215
Charitable Activities	5b	2,045		2,045	97
Total Income		<u>102,051</u>	<u>-</u>	<u>102,051</u>	<u>106,312</u>
Expenditure on:					
Charitable Activities	6	99,194	2,049	101,243	101,413
Total Expenditure		<u>99,194</u>	<u>2,049</u>	<u>101,243</u>	<u>101,413</u>
Net incoming/(outgoing) resources for the year		<u>2,857</u>	<u>-</u>	<u>808</u>	<u>4,899</u>
Total Funds brought forward at 1 January 2021		19,235	2,049	21,284	16,385
Total Funds carried forward at 31 Dec 2021		<u>22,092</u>	<u>-</u>	<u>22,092</u>	<u>21,284</u>

All the church's operations are classed as continuing.

There are no recognised gains or losses other than those reported on the Statement of Financial Activities.

The notes on pages 9 to 12 form part of these financial statements.

Flow Church
Charity Registration No. 1180302

Balance Sheet as at 31st December 2021

	Notes	2021 £	2020 £
Non Current Assets			
Tangible Fixed Assets	3	2,422	3,330
Other Assets	4	8,735	8,735
		<u>11,157</u>	<u>12,065</u>
Current Assets:			
Debtors and Prepayments	8	11,839	9,877
Cash at bank and in hand		354	600
Total Current Assets		<u>12,193</u>	<u>10,478</u>
Current Liabilities:			
Creditors: amounts falling due within one year	9	- 1,258	- 1,258
Net Current Assets		<u>10,935</u>	<u>9,220</u>
Total Net Assets		<u>22,092</u>	<u>21,284</u>
Income Funds			
General Fund		22,092	19,235
Restricted Funds	7	-	2,049
Total Funds	12	<u>22,092</u>	<u>21,284</u>

The notes on pages 9 to 12 form part of these financial statements.

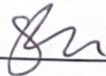
Approved by the Trustees on the

28.10.2022

Signed on their behalf by

SARAH HARVEY

Trustee



Flow Church
Charity Registration No. 1180302

Balance Sheet as at 31st December 2021

	Notes	2021 £	2020 £
Non Current Assets			
Tangible Fixed Assets	3	2,422	3,330
Other Assets	4	<u>8,735</u>	<u>8,735</u>
		<u><u>11,157</u></u>	<u><u>12,065</u></u>
Current Assets:			
Debtors and Prepayments	8	11,839	9,877
Cash at bank and in hand		<u>354</u>	<u>600</u>
Total Current Assets		<u><u>12,193</u></u>	<u><u>10,478</u></u>
Current Liabilities:			
Creditors: amounts falling due within one year	9	- 1,258	- 1,258
Net Current Assets		<u><u>10,935</u></u>	<u><u>9,220</u></u>
Total Net Assets		<u><u>22,092</u></u>	<u><u>21,284</u></u>
Income Funds			
General Fund		22,092	19,235
Restricted Funds	7	-	2,049
Total Funds	12	<u><u>22,092</u></u>	<u><u>21,284</u></u>

The notes on pages 9 to 12 form part of these financial statements.

Approved by the Trustees on the

Signed on their behalf by _____

Trustee _____

Flow Church

Notes to the Financial Statements for the year ended 31st December 2021

1. Accounting Policies

Basis of Preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2020) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Flow 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 notes

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

Income

Income is recorded on the Statement of Financial Activities (SOFA) when it becomes probable the charity will receive the income, the charity becomes entitled to the income and the amount of income due to be received can be measured reliably.

Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs relating to that category. They include irrecoverable VAT. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of the resources. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the Charity to discharge them.

Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates to write off the cost less estimated residual value of each asset over its expected useful life as follows:

All Equipment 25% straight Line

Assets costing less than £1000 are expended within the SOFA.

Debtors

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

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments. The Trustees seek to use short and medium term deposits where possible to maximise the return on monies held at the bank and to manage cash flow.

Pensions

The charity offers a defined contribution pension to all eligible staff and, at the Trustees' discretion, to other paid staff. At the year end there were contributions of £308 outstanding.

Funds

General funds are unrestricted funds which are available for use at the discretion of the directors in furtherance of the general objectives of the charity and which have not been designated for any other purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost 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.

2. Cash Flow

Under section 7 of FRS102 in relation to the Cash Flow statement, exemption has been claimed on the basis that Flow Church is a small charity.

Flow Church

Notes to the Financial Statements for the year ended 31st December 2021 (continued)

3. Tangible Fixed Assets		Equipment
		£
Cost	1st January 2021	3,630
Additions		-
Cost at	31st December 2021	<u>3,630</u>
Depreciation	1st January 2021	300
Charge for year		908
Depreciation at	31st December 2021	<u>1,208</u>
Net book value	31st December 2021	<u>2,422</u>
Net book value	31st December 2020	<u><u>3,330</u></u>

4. Other Assets

A security deposit of £8735 is being held by the Landlord under a 5 year rental lease agreement

5. Income	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
	£	£	£	£
a) Voluntary Income				
Gift Aided Donations	69,266	-	69,266	66,409
Gift Aid Tax Refund	13,708	-	13,708	16,602
Other Donations	17,032	-	17,032	23,204
	<u>100,006</u>	<u>-</u>	<u>100,006</u>	<u>106,215</u>
b) Charitable Activities				
Mission Trip	1,200	-	1,200	-
Activities and Events	-	-	-	97
Other Income	845	-	845	-
	<u>2,045</u>	<u>-</u>	<u>2,045</u>	<u>97</u>
Total Income	<u>102,051</u>	<u>-</u>	<u>102,051</u>	<u>106,312</u>

Of the £106,312 total income for the year to 31 December 2020, £106,312 was unrestricted

Flow Church

Notes to the Financial Statements for the year ended 31st December 2021 (continued)

6. Expenditure	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
Charitable Activities:	£	£	£	£
Mission & Events	2,689	2,049	4,738	4,237
Youth and Children	-	-	-	4
Sunday Meetings	3,694	-	3,694	3,749
Rent	28,690	-	28,690	12,885
Office & Administration	9,588	-	9,588	25,384
Salaries	53,583	-	53,583	54,204
Accountant Fees	950	-	950	950
Total Expenditure:	<u>99,194</u>	<u>2,049</u>	<u>101,243</u>	<u>101,413</u>

Support Costs included in the above consist of:

Salaries	5,358	-	5,358	5,420
Office and Administration	9,588	-	9,588	25,384
Governance Costs	950	-	950	950
Total	<u>15,897</u>	<u>-</u>	<u>15,897</u>	<u>31,754</u>

Support costs include 10% of total staffing costs (restated for 2020)

Governance costs in 2020 and 2021 consist entirely of fees due to the independent examiner in respect of examination services.

7. Restricted Funds	Balance at 31 Dec 2020	Income	Expenditure	Balance at 31-Dec-21
	£	£	£	£
Mission Trip	2,049	-	2,049	-
Total	<u>2,049</u>	<u>-</u>	<u>2,049</u>	<u>-</u>

The Restricted Funds are wholly represented by the charity's cash reserves.

Restricted Funds are held for the following purposes:

Mission Trip This fund is held for mission trips to provide support to churches, and refugee aid to other nations

8. Debtors and Prepayments	2021	2020
	£	£
Gift Aid Recoverable	2,318	3,281
Prepaid Rent and Insurance in Advance	9,521	6,596
Total	<u>11,839</u>	<u>9,877</u>

9. Creditors and Accruals: amounts due within one year	2021	2020
	£	£
Independent Examiner's Fees	950	950
Pensions payable	308	308
Total	<u>1,258</u>	<u>1,258</u>

Flow Church

Notes to the Financial Statements for the year ended 31st December 2021 (continued)

10. Staff Costs

The Charity employed two members of staff (2020: two) during the year. The costs were:

	2021 £	2020 £
Gross Salaries & Employers NIC	51,083	51,704
Employers Pension Contributions	2,500	2,500
Total	53,583	54,204

2020 Note: Gross Salary and Employers Pension split restated
There are no employees with emoluments over £60,000

11. Trustees and related parties

During the financial period, in furthering the charity's objectives, Mr L Parker and Mrs E Parker (Son and daughter in law of Mr Stephen Parker, Chair of trustees) were employed by the charity in accordance with the CIO Constitution. Details of salaries and pensions are included in note 10.

12. Net Assets between Funds

	Unrestricted funds £	Restricted funds £	Total 2021 £
Fund balances at 31 December 2021 are represented by:			
Non Current Assets	11,157	-	11,157
Current Assets	12,193	-	12,193
Current Liabilities	- 1,258	-	- 1,258
Total	22,092	-	22,092

	Unrestricted funds £	Restricted funds £	Total 2020 £
Fund balances at 31 December 2020 are represented by:			
Fixed Assets	12,065	-	12,065
Current Assets	8,428	2,049	10,477
Current Liabilities	- 1,258	-	- 1,258
Total	19,235	2,049	21,284

13. Operating Leases

Flow Church entered into a 5 year lease agreement starting 1st September 2021 for a light Industrial Unit at Chertsey Industrial Park with a break clause on the 1st September 2023

Rent of £28,525 has been charged to the Income and Expenditure in the current financial year.

Rental Payments due under the lease in future periods:-

within 1 year	£34,843
2 years to the 1st September 2023	£26,234

FLOW CHURCH

England & Wales - Charity number 1180302

Accounts

FLOW CHURCH

TRUSTEES' REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2020

FLOW CHURCH

CONTENTS

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Statement of financial activities	7
Balance sheet	8
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Flow Church

Legal and Administrative Information

Charity Number	1180302
Date of Registration	12th October 2018
End of Financial Year	31st December 2020

Trustees

The following Trustees served during the year:

Jacob Benham
Paul Emberton
Sarah Harvey
James McKean
Steven Parker

Governing Document Constitution of a Charitable Incorporated Organisation Dated 8th October 2018

Charitable Objects:

The objective of the CIO is, for the public benefit, the advancement of the Christian faith in Surrey and such other parts of the United Kingdom and the world as the Charity Trustees may from time to time decide.

Principle Address & Registered Office Unit 4, Fordwater Trading Estate
Ford Road
Chertsey
KT16 8HE

Bankers Barclays Bank UK Plc

Independent Examiner Michael Homer AFA MIPA
MCH Accountants Ltd
68 Charlton Road
Andover
Hampshire
SP10 3JN



Trustees' Annual Report for the period

From 1st January 2020

To 31st December 2020

Charity name: Flow Church

Charity registration number: 1180302

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<i>The advancement of the Christian Faith in Surrey and the uk and the world as trustees may from time to time decide</i>
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<i>Running and organising of Sunday services and community activities. Pastoral care and council for members. Missions work, including organised trips.</i>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	<i>In setting objectives and planning activities , the Trustees have given due consideration to the guidance published by the Charity Commission relating to public benefit</i>

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	<i>Currently do not have one</i>
Policy on social investment including program related investment	Para 1.38	<i>Currently do not have one</i>
Contribution made by volunteers	Para 1.38	<i>Running of Sunday services, missions trips</i>
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>We regularly have over 100 people gathering to our Sunday services, including anywhere from 10-30 children and a small group of youth. We also hosted special Easter and Christmas events with attendance of 200+ people.</p> <p>We have begun an online service in 2020 which will continue to run after the pandemic. We currently have people in European nations watching this service regularly</p> <p>In 2020 we also started a youth group in the Chertsey area. Currently we have 8 young people but we are already seeing a positive change in behaviour as we discuss relevant topics.</p>

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	<p>Profit after taxation: £5899</p> <p>Total income: £106,312</p>
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	We aim to hold £21,000, which is 3 months expenditure
Amount of reserves held	Para 1.22	£600
Reasons for holding zero reserves	Para 1.22	
Details of fund materiality in deficit	Para 1.24	None
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	Charity is in great shape and has very faithful regular givers. We have also survived well through COVID

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	Donations From Church Members

Investment policy and objectives including any social investment policy adopted	Para 1.46	<i>not relevant</i>
A description of the principal risks facing the charity	Para 1.46	<i>Financial status gets discussed at every trustees meeting. Current risks are post- COVID needs of people</i>
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed , royal charter)	Para 1.25	Constitution of CIO
How is the charity constituted? (e.g. unincorporated association , CIO)	Para 1.25	CIO
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	<i>Trustees are selected and elected according the provisions set out in the constitution document</i>

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	<i>No policy in place yet</i>
The charity's organisational structure and any wider network with which the charity works	Para 1.51	<i>Kerith Church is the Church we were planted from. We have good relationship with them and they support us with advice and support when needed</i>
Relationship with any related parties	Para 1.51	<i>None</i>
Other		

Reference and Administrative details

Charity name	Flow Church
Other name the charity uses	
Registered charity number	1180302
Charity's principal address	Unit 4, Fordwater trading estate, Chertsey, KT16 8HG


Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Steve Parker			
2	James Mckean	Chair		
3	Sarah Harvey	Secretary		
4	Rix Banga			
5	Paul Emberton			

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Sarah Harvey	
Position (eg Secretary, Chair, etc)	Secretary	
Date	19/10/2021	

Flow Church

Independent Examiner's Report

I report to the charity trustees on my examination of the accounts of the Charitable Incorporated Organisation for the year ended 31 December 2020

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011('the Act'). The trustees consider that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

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

Independent examiner's statement

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

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

I have 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.

Mr Michael Homer AFA MIPA

Independent Examiner for and on behalf of
MCH Accountants Ltd
68 Charlton Road
Andover
Hampshire
SP10 3JN

Dated:

Flow Church

**Statement of Financial Activities for the year ended 31st December 2020
(Including income and expenditure account)**

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
Income from:					
Donations and gifts	5a	106,215		106,215	136,530
Charitable Activities	5b	97		97	6,020
Total Income		<u>106,312</u>	<u>-</u>	<u>106,312</u>	<u>142,550</u>
Expenditure on:					
Charitable Activities	6	100,413	1,000	101,413	126,165
Total Expenditure		<u>100,413</u>	<u>1,000</u>	<u>101,413</u>	<u>126,165</u>
Net incoming/(outgoing) resources for the year		<u>5,899</u>	<u>-</u>	<u>4,899</u>	<u>16,385</u>
Total Funds brought forward at 1 January 2020		13,336	3,049	16,385	-
Total Funds carried forward at 31 Dec 2020		<u>19,235</u>	<u>2,049</u>	<u>21,284</u>	<u>16,385</u>

All the church's operations are classed as continuing.

There are no recognised gains or losses other than those reported on the Statement of Financial Activities.

The notes on pages 7 to 12 form part of these financial statements.

Flow Church
Charity Registration No. 1180302

Balance Sheet as at 31st December 2020

	Notes	2020 £	2019 £
Non Current Assets			
Tangible Fixed Assets	3	3,330	-
Other Assets	4	8,735	-
		<u>12,065</u>	<u>-</u>
Current Assets:			
Debtors and Prepayments	8	9,877	5,265
Cash at bank and in hand		600	12,678
Total Current Assets		<u>10,478</u>	<u>17,943</u>
Current Liabilities:			
Creditors: amounts falling due within one year	9	- 1,258	- 1,558
Net Current Assets		<u>9,220</u>	<u>16,385</u>
Total Net Assets		<u>21,284</u>	<u>16,385</u>
Income Funds			
General Fund		19,235	13,336
Restricted Funds	7	2,049	3,049
Total Funds	12	<u>21,284</u>	<u>16,385</u>

Approved by the Trustees on the 19.10.2021

Signed on their behalf by

James McKean (Head of Trustees)

Trustee



Flow Church

Notes to the Financial Statements for the year ended 31st December 2020

1. Accounting Policies

Basis of Preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Flow 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 notes

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

Income

Income is recorded on the Statement of Financial Activities (SOFA) when it becomes probable the charity will receive the income, the charity becomes entitled to the income and the amount of income due to be received can be measured reliably.

Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs relating to that category. They include irrecoverable VAT. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of the resources. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the Charity to discharge them.

Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates to write off the cost less estimated residual value of each asset over its expected useful life as follows:

All Equipment 25% straight Line

Assets costing less than £1000 are expended within the SOFA.

Debtors

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

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments. The Trustees seek to use short and medium term deposits where possible to maximise the return on monies held at the bank and to manage cash flow.

Pensions

The charity offers a defined contribution pension to all eligible staff and, at the Trustees' discretion, to other paid staff. At the year end there were contributions of £308 outstanding.

Funds

General funds are unrestricted funds which are available for use at the discretion of the directors in furtherance of the general objectives of the charity and which have not been designated for any other purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost 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.

2. Cash Flow

Under section 7 of FRS102 in relation to the Cash Flow statement, exemption has been claimed on the basis that Flow Church is a small charity.

Flow Church

Notes to the Financial Statements for the year ended 31st December 2020 (continued)

3. Tangible Fixed Assets		Equipment
		£
Cost	1st January 2020	-
Additions		3,630
Cost at	31st December 2020	<u>3,630</u>
Depreciation	1st January 2020	-
Charge for year		300
Depreciation at	31st December 2020	<u>300</u>
Net book value	31st December 2020	<u><u>3,330</u></u>
Net book value	31st December 2019	<u><u>-</u></u>

4. Other Assets

A security deposit of £8734.81 is being held by the Landlord under a 5 year rental lease agreement

5. Income	Unrestricted Funds	Restricted Funds	Total 2020	Total 2019
	£	£	£	£
a) Voluntary Income				
Gift Aided Donations	66,409	-	66,409	51,785
Gift Aid tax refund	16,602	-	16,602	12,946
Other Donations	23,204	-	23,204	71,799
	<u>106,215</u>	<u>-</u>	<u>106,215</u>	<u>136,530</u>
b) Charitable Activities				
Mission Trip	-	-	-	5,230
Activities and Events	97	-	97	790
	<u>97</u>	<u>-</u>	<u>97</u>	<u>6,020</u>
Total Income	<u>106,312</u>	<u>-</u>	<u>106,312</u>	<u>142,550</u>

Of the £142,550 total income for the year to 31 December 2019, £125,560 was unrestricted and £16,990 was restricted

Flow Church

Notes to the Financial Statements for the year ended 31st December 2020 (continued)

6. Expenditure	Unrestricted Funds	Restricted Funds	Total 2020	Total 2019
Charitable Activities:	£	£	£	£
Mission & Events	3,237	1,000	4,237	18,755
Youth and Children	4	-	4	827
Sunday Meetings	3,749	-	3,749	3,945
Rent	12,885	-	12,885	34,610
Office & Administration	25,384	-	25,384	7,077
Salaries	54,204	-	54,204	59,701
Accountant Fees	950	-	950	1,250
Total Expenditure:	<u>100,413</u>	<u>1,000</u>	<u>101,413</u>	<u>126,165</u>

Support Costs included in the above consist of:

Salaries	50,504	-	50,504	59,701
Office and Administration	25,384	-	25,384	7,077
Governance Costs	950	-	950	1,250
Total	<u>76,839</u>	<u>-</u>	<u>76,839</u>	<u>68,028</u>

Governance costs in 2019 and 2020 consist entirely of fees due to the independent examiner in respect of examination services.

7. Restricted Funds	Balance at 31 Dec 2019	Income	Expenditure	Balance at 31 Dec 2020
	£	£	£	£
Mission Trip	3,049	-	1,000	2,049
Total	<u>3,049</u>	<u>-</u>	<u>1,000</u>	<u>2,049</u>

The Restricted Funds are wholly represented by the charity's cash reserves.

Restricted Funds are held for the following purposes:

Mission Trip This fund is held for mission trips to provide support to churches, and refugee aid to other nations

8. Debtors and Prepayments	2020	2019
	£	£
Gift Aid Recoverable	3,281	4,514
Prepaid Rent and Insurance in Advance	6,596	751
Total	<u>9,877</u>	<u>5,265</u>

9. Creditors and Accruals: amounts due within one year	2020	2019
	£	£
Independent Examiner's Fees	950	1,250
Pensions payable	308	308
Total	<u>1,258</u>	<u>1,558</u>

Flow Church

Notes to the Financial Statements for the year ended 31st December 2020 (continued)

10. Staff Costs

The Charity employed two members of staff (2019: two) during the year. The costs were:

	2020 £	2019 £
Gross Salaries & Employers NIC	50,504	56,463
Employers Pension Contributions	3,700	3,238
Total	54,204	59,701

There are no employees with emoluments over £60,000

11. Trustees and related parties

During the financial period, in furthering the charity's objectives, Mr L Parker and Mrs E Parker (Son and daughter in law of Mr Stephen Parker, Chair of trustees) were employed by the charity in accordance with the CIO Constitution. Details of salaries and pensions are included in note 10.

12. Net Assets between Funds

	Unrestricted funds £	Restricted funds £	Total 2020 £
Fund balances at 31 December 2020 are represented by:			
Non Current Assets	12,065	-	12,065
Current Assets	8,428	2,049	10,477
Current Liabilities	- 1,258	-	- 1,258
Total	19,235	2,049	21,284

	Unrestricted funds £	Restricted funds £	Total 2019 £
Fund balances at 31 December 2019 are represented by:			
Fixed Assets	-	-	-
Current Assets	15,984	3,049	19,033
Current Liabilities	- 2,648	-	- 2,648
Total	13,336	3,049	16,385

13. Operating Leases

Flow Church entered into a 5 year lease agreement starting 1st September 2020 for a light Industrial Unit at Chertsey Industrial Park with a break clause on the 1st September 2023

Rent of £4218.58 has been charged to the Income and Expenditure in the current financial year.

Rental Payments due under the lease in future periods:-

within 1 year	£26,502.15
2 years to the 1st September 2023	£58,583.70