

**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**

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

#### **Trustees**

The following Trustees served during the year:

Paul Emberton  
Sarah Harvey  
James McKean  
Steven Parker  
Rakesh Kumar Banga

<b>Governing Document</b>	Constitution of a Charitable Incorporated Organisation Dated 8th October 2018
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#### **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.

<b>Principle Address &amp; Registered Office</b>	Unit 4, Fordwater Trading Estate Ford Road Chertsey KT16 8HE
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<b>Bankers</b>	Barclays Bank UK Plc
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<b>Independent Examiner</b>	Michael Homer AFA MIPA MCH Accountants Ltd 68 Charlton Road Andover Hampshire SP10 3JN
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## 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 26 October 2023

**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 £
<b>Income from:</b>					
Donations and gifts	5a	116,781	-	116,781	100,006
Charitable Activities	5b	-	-	-	2,045
<b>Total Income</b>		<u>116,781</u>	<u>-</u>	<u>116,781</u>	<u>102,051</u>
<b>Expenditure on:</b>					
Charitable Activities	6	117,706	-	117,706	101,243
<b>Total Expenditure</b>		<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
<b>Total Funds carried forward at 31 Dec 2022</b>		<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 £
<b>Non Current Assets</b>			
Tangible Fixed Assets	3	1,515	2,422
Other Assets	4	-	8,735
		<u>1,515</u>	<u>11,157</u>
<b>Current Assets:</b>			
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>
<b>Current Liabilities:</b>			
Creditors: amounts falling due within one year	9	- 1,315	- 1,258
<b>Net Current Assets</b>		<u>19,652</u>	<u>10,935</u>
<b>Total Net Assets</b>		<u>21,167</u>	<u>22,092</u>
<b>Income Funds</b>			
General Fund		21,167	22,092
Restricted Funds	7	-	-
<b>Total Funds</b>	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)

<b>3. Tangible Fixed Assets</b>		<b>Equipment £</b>
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><b>1,515</b></u>
Net book value	31st December 2021	<u><b>2,422</b></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)

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

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

Support Costs included in the above consist of:

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

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.

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

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

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

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

## Flow Church

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

#### 10. Staff Costs

The Charity employed two members of staff (2021: two) during the year. The costs were:

	2022 £	2021 £
Gross Salaries & Employers NIC	51,070	51,083
Employers Pension Contributions	2,500	2,500
<b>Total</b>	<b><u>53,570</u></b>	<b><u>53,583</u></b>

2021 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, Trustee) 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 2022 £
Fund balances at 31 December 2022 are represented by:			
Non Current Assets	1,515	-	1,515
Current Assets	20,968	-	20,968
Current Liabilities	- 1,315	-	- 1,315
<b>Total</b>	<b><u>21,168</u></b>	<b><u>-</u></b>	<b><u>21,168</u></b>

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

#### 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 1st September 2023, Notice to end the lease at the first break point has been given post year end.

Rent of £34,980 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 £16,934