

Kings Church Coventry CIO Trustee Annual Report

For the Year Ending 31 March 2024

Registered Charity Number: 1199921

1. Reference and Administrative Information

Name of Charity:	Kings Church Coventry CIO
Charity Registration Number:	1199921
Charity's Principle Address:	Cheylesmore Community Centre, Poitiers Road, Coventry CV3 5JX
Website:	kingschurchcoventry.org
Trustees at the time of report:	Douglas Whiffen (Chair) Joseph Jamieson Brian Naweji
Bankers:	Co-operative Bank, Business Customer Services, PO Box 250, Skelmersdale WN8 6WT
Independent Examiner:	Rebecca Eccleston, Beccles Business Consulting Ltd, 3 School Lane, Swavesey, Cambridge, CB24 4RL

Kings Church Coventry CIO is a Registered Charity Number 119921, registered on 01 August 2022 as a Charitable Incorporated Organisation. The charity is governed by its Trustees in accordance with its governing document, *Kings Church Coventry, Constitution of a Charitable Incorporated Organisation whose only voting members are its Charity Trustees*, dated 08 May 2022. Previously the activities of the charity were undertaken by the charity Kings Church Coventry Trust, registered Number 1057500 prior to incorporation.

The Trustees are pleased to present this report and annual accounts for the reporting period of the Charity from 1 April 2023 to 31 March 2024. The report includes the information required by the Charity SORP FRS102 as a Charity registered in England and Wales.

2. Structure, Governance, and Management

The Trustees are responsible for the overall strategic direction, oversight, and management of the charity. The Trustees meet regularly to review the activities of the charity, ensure legal compliance, and ensure that the church's resources are used effectively and efficiently.

During the reporting year, the charity has operated under the guidance of the following Trustees:

- Douglas Whiffen, Chair
- Joseph Jamieson (also a core leader)
- Brian Naweji

Day to day management of the charity is assigned to the core leadership of the church.

Following an extensive review by the trustees, a new leadership team structure was introduced. This consisted of 6 people (3 couples) allowing diverse life experiences to be brought to the running of the church. All the core leaders serve the charity in a voluntary capacity. Through the year this has enabled the church to expand and establish new activities that were not within the capacity of the previous structure. The core leadership team all have specific key areas of responsibility and lead further planning groups on areas such as teaching, pastoral care, worship leading, community outreach, global impact.

The Trustee board also meets regularly to review governance, financial status, and the strategic direction of the charity. Key decisions, including approving budgets and setting major objectives, are discussed and agreed at these meetings.

During the year in question we completed the process of transition from the old unincorporated trust to the new CIO.

New trustees are generally recruited from those known to the existing trustees. In recruiting trustees, regard is given to skills requirements highlighted by the trustee skills audit. Potential recruits are pointed to the Charity Commission guidance, particularly around the subject of "the essential trustee and the public benefit requirement. Potential trustees are given the opportunity to attend a trustee meeting and given the opportunity to ask questions about the role and what is expected of them.

3. Objectives and Activities

The Objects of Kings Church Coventry CIO are, for the public benefit: the advancement of the Christian faith; the advancement of education in accordance with Christian principles; and the relief of persons who are in need by reason of their age, disability, ill-health, unemployment, financial hardship and such other economic or social disadvantage.

During the reporting year we have continued to meet these objectives with the following key activities:

1. Weekly Sunday morning worship service. This is a service open to all who wish to attend, free of charge where congregants are facilitated to worship God together and we have run teaching series on the key tenants of the Christian faith. Activities are also run for both children and youth, teaching and encouraging them in their faith. We
2. Mid-week groups. During year we continued to meet in smaller groups to facilitate teaching, and growth in the faith of those attending, as well as building a community spirit.
3. We continued our financial support of the Global Care Zambia project, working with Global Care, and their partners on the ground to help with the continued construction of education facilities at the school, as well as the ability to provide some acute relief supplies during times of local hardship in the region.
4. We also carried out several activities to support the local community as detailed below.

The trustees confirm that they have had regard to the Charity Commission guidance on public benefit.

4. Achievements and Performance

Many of our aims this year have been achieved through our regular Sunday and Mid-week groups, as well as the following key milestones:

- We continued to meet regularly through the year, with a consistent attendance to our Sunday morning gatherings.
- We reviewed our online meeting options during the year with a view to making them easier to operate, and require less volunteer time to run as the numbers accessing them were low. We have opted to continue to operate this as we have some church members who cannot easily attend meetings in person due to health needs, but really value the ability to connect online when housebound. This has been largely a success, but further review and update is planned to further improve the reliability of this service.
- We looked during the year to strengthen our benefit to the wider public in the local area. In partnership with other local churches we undertook a garden spruce up work in the Autumn where volunteers worked for free to tidy the gardens of members of our local community who are not able to do the work themselves. This provided a way to build community in our local area, beyond those who normally attend our services. We received many notes of thanks from those helped including:
- We launched our first family funday, as we were unable to run a church weekend away, we ran a funday, involving times of worship, fellowship and activities at a nearby village hall. This was a success and the local location enabled a greater proportion of people to attend, as well as some guests from the local area who do not normally connect with church.
- Our partnership with Global Care funded the supply of sports and academic resources to M8 school in Zambia. These were transported out there during a visit by Global Care's CEO who reported back *"Massive thanks to Kings Church Coventry who donated sports and learning materials to M8 School in Zambia. They were delivered yesterday and the children had a blast learning to play volleyball, as well as new balls for football and netball. Learning materials also included 72 maths sets given to P7 pupils who will be moving on to secondary school. Our team report lots of excitement as pupils learned how to use a compass and protractor!"*

5. Financial Review

The financial performance for the year has been positive, with a continued steady income through several structural changes, and expenditure managed within budget. We are pleased to report that we have been able to increase our cash reserves following restructuring costs, ensuring that the charity is well-placed to meet its future financial commitments.

- **Total Income:** £27,344
- **Total Expenditure:** £15,769
- **Surplus/Deficit for the Year:** £11,575
- **Reserves:** £12,417

The trustees have a regularly reviewed reserves policy, where we seek to hold sufficient funds to enable the charity to meet its financial obligations in a winding up scenario, along with a contingency that gives us operating space should an unexpected expense arise or income significantly reduce. At the time of reporting this was calculated to be £7610.

All funds held by the Charity at the time of reporting are unrestricted.

At the time of reporting, the trustees have no concerns on the Charity's ability to remain a going concern.

6. Plans for the Future

Looking forward, Kings Church Coventry CIO is excited about the future and the opportunities for growth and expansion. Key areas of focus for the upcoming year include:

- **Expansion of Online Presence:** We plan to continue to develop our online services, making our ministry more accessible to people who are unable to attend in person.
- **Strengthening Mission Partnerships:** Focusing on furthering our mission partnerships both locally and globally, particularly in supporting under-resourced communities.
- **Increasing Community Outreach:** Continuing to grow our outreach programs, including social justice initiatives, homelessness support, and mental health services.

7. Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed/constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the general meeting of the trustees on 15th January 2025.

Signed on behalf of the Trustees,

A handwritten signature in black ink, appearing to read 'D Whiffen', with a long horizontal stroke extending to the right.

Douglas Whiffen

Chair, Kings Church Coventry CIO
15/01/2025



CHARITY COMMISSION
FOR ENGLAND AND WALES

Charity Name Kings Church Coventry			Charity No (if any)	1199921	CC17a
Annual accounts for the period					
Period start date	01/04/2023	To	Period end date	31/03/2024	

Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	16,777	-	-	16,777	-
Charitable activities	S02	58	-	-	58	-
Other trading activities	S03	-	-	-	-	-
Investments	S04	-	-	-	-	-
Separate material item of income	S05	10,509	-	-	10,509	-
Other	S06	-	-	-	-	-
Total	S07	27,344	-	-	27,344	-
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	15,769	-	-	15,769	-
Separate material item of expense	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
Total	S12	15,769	-	-	15,769	-
Net income/(expenditure) before investment gains/(losses)						
	S13	11,575	-	-	11,575	-
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure)	S15	11,575	-	-	11,575	-
Extraordinary items	S16	-	-	-	-	-
Transfers between funds	S17	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	842	-	-	842	-
Net movement in funds	S20	12,417	-	-	12,417	-
Reconciliation of funds:						
Total funds brought forward	S21	-	-	-	-	-
Total funds carried forward	S22	12,417	-	-	12,417	-

Section B Balance sheet

		Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	842	-	-	842	-
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
Total fixed assets		B05	842	-	-	842	-
Current assets							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	-	-	-	-	-
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	11,956	-	-	11,956	-
Total current assets		B10	11,956	-	-	11,956	-
Creditors: amounts falling due within one year	(Note 20)	B11	381	-	-	381	-
Net current assets/(liabilities)		B12	11,575	-	-	11,575	-
Total assets less current liabilities		B13	12,417	-	-	12,417	-
Creditors: amounts falling due after one year	(Note 20)	B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
Total net assets or liabilities		B16	12,417	-	-	12,417	-
Funds of the Charity							
Endowment funds	(Note 27)	B17	-			-	-
Restricted income funds	(Note 27)	B18		-		-	-
Unrestricted funds		B19	12,417		-	12,417	-
Revaluation reserve		B20				-	
Total funds		B21	12,417	-	-	12,417	-
Signed by one or two trustees on behalf of all the trustees			Signature		Print Name		Date of approval dd/mm/yyyy
			DT Whiffen		D Whiffen		15/01/2024
			J Jamieson		J Jamieson		Jan 19, 2025

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with*

✓

 the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with*

✓

 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

✓

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

Not applicable

Disclosure of any uncertainties that make the going concern assumption doubtful;

Not applicable

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

Not applicable

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes*

✓

No*

✓

* -Tick as appropriate

Please disclose:

<i>(i) the nature of the change in accounting policy;</i>	
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	
<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i>	

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input checked="" type="checkbox"/>	

Please disclose:

<i>(i) the nature of any changes;</i>	
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input checked="" type="checkbox"/>	

Please disclose:

<i>(i) the nature of the prior period error;</i>	
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<p><i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i></p>	
<p><i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i></p>	

Note 2 Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

Recognition of income	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability. 	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Legacies	<p>In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).</p> <p>Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Government grants	The charity has received government grants in the reporting period	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Support costs	The charity has incurred expenditure on support costs.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>						

Settlement of insurance claims

Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.

Yes	No	N/a
✓	✓	✓

Investment gains and losses

This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Yes	No	N/a
✓	✓	✓

2.3 EXPENDITURE AND LIABILITIES**Liability recognition**

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

Yes	No	N/a
✓	✓	✓

Governance and support costs

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

Yes	No	N/a
✓	✓	✓

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Yes	No	N/a
✓	✓	✓

Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Yes	No	N/a
✓	✓	✓

Grants payable without performance conditions

Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

Yes	No	N/a
✓	✓	✓

Redundancy cost

The charity made no redundancy payments during the reporting period.

Yes	No	N/a
✓	✓	✓

Deferred income

No material item of deferred income has been included in the accounts.

Yes	No	N/a
✓	✓	✓

Creditors

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

Yes	No	N/a
✓	✓	✓

Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

Yes	No	N/a
✓	✓	✓

Basic financial instruments

The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

Yes	No	N/a
✓	✓	✓

2.4 ASSETS**Tangible fixed assets for use by charity**

These are capitalised if they can be used for more than one year, and cost at least

They are valued at cost.

Yes	No	N/a
✓	✓	✓

The depreciation rates and methods used are disclosed in note 9.2.

Intangible fixed assets

The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5

Yes	No	N/a
✓	✓	✓

They are valued at cost.

Yes	No	N/a
✓	✓	✓

Heritage assets

The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.

Yes	No	N/a
✓	✓	✓

They are valued at cost.

Yes	No	N/a
✓	✓	✓

Investments

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Yes	No	N/a
✓	✓	✓

Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments

Yes	No	N/a
✓	✓	✓

Stocks and work in progress

Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.

Yes	No	N/a
✓	✓	✓

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

Yes	No	N/a
✓	✓	✓

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

Yes	No	N/a
✓	✓	✓

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Yes	No	N/a
✓	✓	✓

Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.	Yes	No	N/a
		✓	✓	✓

They are valued at fair value except where they qualify as basic financial instruments.	Yes	No	N/a
	✓	✓	✓

POLICIES ADOPTED
 ADDITIONAL TO OR
 DIFFERENT FROM
 THOSE ABOVE

Note 3 Analysis of income

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Analysis						
Donations and legacies:	Donations and gifts	13,636	-	-	13,636	-
	Gift Aid	3,141	-	-	3,141	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
	Total	16,777	-	-	16,777	-
Charitable activities:		58	-	-	58	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	58	-	-	58	-
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Income from investments:	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Separate material item of income:	Transfer of funds from non-CIO Kings Church organisation	10,509	-	-	10,509	-
		-	-	-	-	-
		-	-	-	-	-
	Total	10,509	-	-	10,509	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		27,344	-	-	27,344	-

Other information:

All income in the prior year was unrestricted except for:
(please provide description and amounts)

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Note 11

Paid employees

Please complete this note if the charity has any employees.

11.1 Staff Costs

Salaries and wages

Social security costs

Pension costs (defined contribution scheme)

Other employee benefits

Total staff costs

This year £	Last year £
4,195	-
-	-
-	-
-	-
4,195	-

This year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Last year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

Band	Number of employees	
	This year	Last year
£60,000 to £69,999	-	-
£70,000 to £79,999	-	-
£80,000 to £89,999	-	-
£90,000 to £99,999	-	-
£100,000 to £109,999	-	-

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28.

This year £	Last year £
-	-

11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	2	-
Governance	-	-
Other	-	-
Total	2	-

11.3 Ex-gratia payments to employees and others (excluding trustees)

Please complete if an ex-gratia payment is made.

Please explain the nature of the payment

This year	
Last year	

Please state the legal authority or reason for making the payment

This year	
Last year	

Please state the amount of the payment (or value of any waiver of a right to an asset)

This year	Last year
£	£
-	-

Section C	Notes to the accounts	(cont)
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Note 6 Analysis of expenditure

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
				£				£
Expenditure on raising funds:								
Incurred seeking donations	-	-	-	-	-	-	-	-
Incurred seeking legacies	-	-	-	-	-	-	-	-
Incurred seeking grants	-	-	-	-	-	-	-	-
Operating membership schemes and social lotteries	-	-	-	-	-	-	-	-
Staging fundraising events	-	-	-	-	-	-	-	-
Fundraising agents	-	-	-	-	-	-	-	-
Operating charity shops	-	-	-	-	-	-	-	-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-	-	-	-
Advertising, marketing, direct mail and publicity	-	-	-	-	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-	-	-
Other trading activities	-	-	-	-	-	-	-	-
Investment management costs:	-	-	-	-	-	-	-	-
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on raising funds	-	-	-	-	-	-	-	-
Expenditure on charitable activities:								
General Charitable Activities	12,931	-	-	12,931	-	-	-	-
Global Care	2,808	-	-	2,808	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on charitable activities	15,739	-	-	15,739	-	-	-	-
Separate material item of expense								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
Other								
Depreciation Expense	30	-	-	30	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total other expenditure	30	-	-	30	-	-	-	-
TOTAL EXPENDITURE	15,769	-	-	15,769	-	-	-	-

Other information:

Analysis of expenditure on charitable activities

Activity or programme	This year				Last year			
	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Activities undertaken directly	Grant funding of activities	Support Costs	Total last year
	£	£	£	£	£	£	£	£
Activity 1	-	-	-	-	-	-	-	-
Activity 2	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-

Note 14 Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

14.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	-	-	-
Additions	-	-	-	30	30
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	842	842
At end of the year	-	-	-	872	872

14.2 Depreciation and impairments

**Basis	SL or RB (Straight Line or Reducing Balance)	SL or RB	SL or RB	SL or RB	SL or RB
** Rate				5 Years	
At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	30	30
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	30	30

14.3 Net book value

Net book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	842	842

Note 24 **Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank and on hand
Other
Total

This year £	Last year £
-	-
-	-
11,956	-
-	-
11,956	-

Kings Church Coventry CIO Accounts 2023-4







DRAFT

Final Audit Report

2025-01-19

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By:	Doug Whiffen (dougw@kingschurchcoventry.org)
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Independent Examiner's Report to the Trustees of Kings Church Coventry, registration number 1199921

I report to the charity trustees on my examination of the accounts of the above charity for the period 1st April 2023 to 31 March 2024 which are set out on the following pages.

Responsibilities and basis of report

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)

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.

Signed:

A handwritten signature in black ink, appearing to be 'BE' followed by a stylized flourish, on a light yellow rectangular background.

Becky Eccleston

Beccles Business Consulting Ltd
3 School Lane
Swavesey
CB24 4RL