



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 1st September 2022
To 31st December 2023

Period start date
Period end date

Charity name: Kiln Church Ledbury

Charity registration number: 1202942

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, through teaching, preaching and evangelism and by making Jesus known through practical & spiritual action.</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	<ul style="list-style-type: none">■ Bible teaching■ Worship services■ Children's work■ Youth activities■ Street work■ Alpha course
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	<p>The trustees of Kiln Church have focused on delivering its core purpose as follows:</p> <p>Preaching:</p> <ul style="list-style-type: none">■ Weekly bible-based preaching provided in the Sunday service every Sunday at 10:30am.■ Weekly evening events including regular prayer meetings and gatherings. <p>Teaching: Teaching undertaken through the following approaches:</p> <ul style="list-style-type: none">■ Home based group teaching undertaken most weeks in people's homes in Ledbury and surrounding villages.■ Christian Union undertaken weekly in term time at John Masefield High School, Ledbury.■ Flame Girl's Group undertaken every three weeks on a Tuesday evening at people's homes.■ Alpha courses. 10-week courses exploring the Christian faith.

		<ul style="list-style-type: none"> Children's bible teaching undertaken weekly in Sunday School. <p>Evangelism and making Jesus known:</p> <ul style="list-style-type: none"> 'Kiln on the Streets'. Regular presence on Saturday morning in the public market house in Ledbury high street. This provides opportunity for the church to meet members of the public. Activities include praying for those in need, invitation to events and the chance to get alongside those who are interested to discuss the Christian faith.
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Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	<p>Giving and Grant Making Policy</p> <p>As part of our obedience to the Lord's teaching, Kiln Church is committed to tithing a share of our annual income.</p> <p>The purpose of this document is to establish a policy, authorised by the Trustees to establish the framework for Giving and Grant making.</p> <p>Overall Framework</p> <p>Kiln's focus will be to support work in four broad areas:</p> <ul style="list-style-type: none"> International Christian Charities who are working to promote the gospel and provide practical support to Christian believers. An example is Open Doors. UK National Christian Charities that are supporting marginalised communities. An example is Christians Against Poverty (CAP) Local, Ledbury or surrounding area, based charities who are working with marginalised and vulnerable local communities. Examples include Ledbury Food Bank and Ledbury Refugee Support. A contingent 'Blessings Pot' to help those going on mission or for individuals or families that have hit sudden times of hardship. This stream of giving will also enable Kiln to

		<p>react to any urgent appeals for help.</p> <p>Transparency and Communications Potential beneficiaries will be made aware that grants are available via the Kiln website.</p> <p>A list of beneficiaries and the amounts provided will also be published at least annually in the church newsletter.</p> <p>Oversight and Recommendations on the Allocation of Funds The Trustees will establish a 'Mission and Giving Group' to implement the Giving and Grant policy in a fair and reasonable way.</p> <p>The terms of reference for the group are as follows:</p> <ul style="list-style-type: none"> ▪ Prayerful consideration to identify and select beneficiaries. ▪ Prayerful identification of areas of need or hardship. ▪ To ensure the objectives of the beneficiary are in-line with the Christian values of Kiln. ▪ To ensure that the funds will be strictly used for charitable purposes. ▪ To make recommendations to the Trustees of the allocation of funds. ▪ To obtain feedback on the end use of the grant to ensure that the funds have been applied for the purposes for which they were intended. <p>Applications Applications, whether received from an external applicant or generated from the Mission and Giving Group, will be made using a simple one-page written application form.</p> <p>Allocation of Funds Completed applications will be submitted to the Trustees who will prayerfully consider the applications and approve the allocation of funds.</p> <p>Funding Amounts and Regularity Any single grant will not be subject to a funding ceiling, but the available funds will be allocated across a range of organisations and individuals to ensure the overall giving framework outlined above is delivered.</p> <p>The determination of whether a grant is a one-off grant or part of an ongoing monthly or annual commitment will be</p>
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		recommended on the written application and will be ultimately determined when applications are reviewed by the Trustees.
Policy on social investment including program related investment	Para 1.38	NA
Contribution made by volunteers	Para 1.38	NA
Other		NA

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>Aligned to the purpose of the Charity the following achievements can be reported.</p> <p>Preaching: Preaching has been undertaken across a range of key bible-based themes and books of the bible. Specifically in 2023, the church explored the early Church through the Acts of the Apostles. This preaching went alongside major focus on key Christian events at Easter, Pentecost and Christmas.</p> <p>In addition to the 40 to 60 regular attendees at the Sunday service, Kiln preaching is also recorded and streamed via a dedicated Kiln Church You Tube and Facebook channel which are viewed weekly usually between 50 to 150 times.</p> <p>Teaching: Over the accounting period, two Alpha courses were conducted, a weekly term time Christian Union in the local high school, regular weekly home groups and children's teaching at weekly Sunday School.</p> <p>In addition, an 'Away Weekend' was hosted for regular church attendees to go deeper. In 2023, the theme of 'Spiritual Gifts' was explored building on the regular weekly teaching from the Acts of the Apostles.</p>

		<p>Evangelism and making Jesus known: Through the activities of the church many people who did not have an active Christian faith in Ledbury and the surrounding villages were introduced to the teachings of Jesus.</p> <p>This culminated in two baptismal services where new believers were baptised and can now share their story of faith.</p>
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Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	NA
Performance of fundraising activities against objectives set	Para 1.41	NA
Investment performance against objectives	Para 1.41	NA
Other		NA

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	<p>We were most grateful that total receipts on unrestricted funds amounted to £55,137 in the first 16 months of Kiln's inception, as well as a £4,000 restricted donation for AV equipment, as detailed in the Financial Statements.</p> <p>Gift Aid is yet to be claimed on the income received due to awaiting the first set of accounts to be filed, as agreed by the trustees.</p> <p>Expenses to provide ministry from Kiln Church amounted to £25,885 for the period, of which £7.5k was spent on Ministry Fees and £4k on Community Hall rent. A transfer from restricted funds of £2,676 covered the expenditure for a sound desk and video equipment.</p> <p>This resulted in a Net Surplus of £33,252 over all funds, which was a great encouragement to the trustees.</p>
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	It is Kiln's policy to maintain a minimum balance on unrestricted funds of £15,000, which equates to three months unrestricted payments. This is to cover emergency situations that may arise from time to time.
Amount of reserves held	Para 1.22	<p>Part of Kiln's giving policy is to donate ten percent of all income to other charitable causes, however, this policy was only actioned after the current accounting period, being part of the reason for reserves being higher than planned, at £33k.</p> <p>Another factor in retaining reserves at £33k was prudence by the Trustees to ensure that Kiln would be financially viable for at least the first three years from inception.</p>
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	Kiln is gathering support in a growing community both numerically and financially, so no fears exist about the Charity not being a going concern.

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	Principal sources of funds arise from voluntary donations but should incorporate Gift Aid in future.
Investment policy and objectives including any social investment policy adopted	Para 1.46	N/A
A description of the principal risks facing the charity	Para 1.46	Principal risks could include legislative changes or public interest waning.
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Charity Commission Scheme
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	<p>Trustee selection is undertaken by the regular attendees of the church and coordinated by the chair of Trustees.</p> <p>No entitlement is required for any external body to have an appointed trustee.</p>

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	A detailed constitution of a Charitable Incorporated Organisation (CIO) is established and was last updated on 26 January 2023.
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	Kiln Church Ledbury
Other name the charity uses	Kiln Church
Registered charity number	1202942
Charity's principal address	High Vinnals, Upperfields, Ledbury, HR8 1LE

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	John Berry	Chair	Whole year	
2	Rev. Ken Davies	Trustee	Whole year	
3	Sharon Taylor Black	Trustee	Whole year	
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20				

Corporate trustees – names of the directors at the date the report was approved

[illegible]

Name of trustees holding title to property belonging to the charity

[illegible]

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

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Exemptions from disclosure

Reason for non-disclosure of key personnel details

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Other optional information

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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)	Sharon Taylor-Black	
Position (eg Secretary, Chair, etc)	Trustee	
Date	04/09/2024	

Charity Registration Number: 1202942

**Report of the Trustees and Unaudited Financial Statements for the Period Ended 31st
December 2023
For
Kiln Church Ledbury**



Kiln Church Ledbury
Trustees' Annual Report and Unaudited Financial Statements
for the Period Ended 31st December 2023

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 31/12/2023
Income				
Donations & Legacies	55,137		4,000	59,137
Charitable Activities	-			-
Other Trading Activities	-			-
Total Income	55,137	-	4,000	59,137
				-
Expenditure				
AV Equipment			55	55
Alpha	922			922
Children and Family	267			267
Churchsuite GDPR	265			265
Depreciation	2,154			2,154
Equipment	146			146
Local	1,700			1,700
Ministry Fees	7,562			7,562
Mission and Evangelism Costs	393			393
Music	253			253
National	800			800
Overseas	1,050			1,050
Pastoral	87			87
Printing	750			750
Publicity & Adverts	1,386			1,386
Refreshments	636			636
Rent - Community Hall	4,039			4,039
Rent - Storage	440			440
Safeguarding	143			143
Software Subscriptions	59			59
Stationery	49			49
Training	219			219
Website	2,300			2,300
Youth	210			210
Total Expenditure	25,830	-	55	25,885
Net Surplus/Deficit	29,307	-	3,945	33,252
Transfers Between Funds	2,676		(2,676)	0
Net Movement in Funds	31,983	-	1,269	33,252
Total Funds Brought Forward	-	-	-	-
Total Funds Carried Forward	31,983	-	1,269	33,252

Kiln Church Ledbury
Trustees' Annual Report and Unaudited Financial Statements
for the Period Ended 31st December 2023

		31st December 2023	
		£	£
	Notes		
Fixed assets			
Intangible assets			-
Tangible assets	2		6,103
			<u>6,103</u>
Current assets			
Stocks		-	
Debtors	3	-	
Cash at bank and in hand		27,149	
		<u>27,149</u>	
Creditors:			
Amounts falling due within one year	4	-	
			<u>-</u>
Net current assets			<u>27,149</u>
			<u>33,252</u>
Amounts falling due after one year			-
Total assets less current liabilities			<u><u>33,252</u></u>
Capital and reserves			
General Reserves			
- Unrestricted Funds	6		31,983
- Designated Funds	5		-
Restricted Funds	6		1,269
			<u><u>33,252</u></u>

The financial statements were approved by the Trustees on 04/09/2024



Mrs S Taylor Black
Trustee

Kiln Church Ledbury

Notes to the Financial Statements For the Period Ended 31st December 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on a payments basis and has been classified under headings that aggregate all cost related to the category.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant & Equipment	25% Straight line
Computer Equipment	33% Straight line
Fixtures & Fittings	25% Straight line

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Kiln Church Ledbury

Notes to the Financial Statements For the Period Ended 31st December 2023

2. TANGIBLE FIXED ASSETS

	Plant & Machinery	Computer Equipment	Fixtures & Fittings	Total
	£	£	£	£
COST:				
As at 1st September 2022	-	-	-	-
Additions	2,686	3,580	1,991	8,257
Disposals	-	-	-	-
Revaluations	-	-	-	-
As at 31st December 2023	<u>2,686</u>	<u>3,580</u>	<u>1,991</u>	<u>8,257</u>
DEPRECIATION				
As at 1st September 2022	-	-	-	-
Charge for period	528	1,312	314	2,154
Disposals	-	-	-	-
As at 31st December 2023	<u>528</u>	<u>1,312</u>	<u>314</u>	<u>2,154</u>
NET BOOK VALUE				
As at 31st December 2023	<u><u>2,158</u></u>	<u><u>2,268</u></u>	<u><u>1,677</u></u>	<u><u>6,103</u></u>

Kiln Church Ledbury

Notes to the Financial Statements For the Period Ended 31st December 2023

3. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31st December 2023
	£
Other Debtors	-
Prepayments and Accrued Income	-
	<u>-</u>
	<u>-</u>

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31st December 2023
Trade Creditors	-
Tax and social security	-
Other Creditors	-
	<u>-</u>
	<u>-</u>

5. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total Funds £
Tangible fixed assets	6,103		-	6,103
Current assets	25,880	1,269	-	27,149
Current liabilities	-	-	-	-
Liabilities over 1 Year	-	-	-	-
Net assets at 31st December 2023	<u>31,983</u>	<u>1,269</u>	<u>-</u>	<u>33,252</u>

Kiln Church Ledbury

Notes to the Financial Statements For the Period Ended 31st December 2023

6. MOVEMENTS IN FUNDS

	At 1st September 2022	Incoming Resources (including gains)	Outgoing Resources (including losses)	Net Transfers	At 31st December 2023
	£	£	£	£	£
Restricted Funds					
Audio Visual					
Equipment Fund	-	4,000	(55)	(2,676)	1,269
Unrestricted Funds					
General	-	55,137	(25,830)	2,676	31,983
TOTAL FUNDS	-	59,137	(25,886)	-	33,252

Kiln Church Ledbury
Trustees Annual Report and Unaudited Financial Statements
For the Period Ended 31st December 2023

Independent Examiners Report to the Trustees of Kiln Church Ledbury

I report to the trustees on my examination of the accounts of Kiln Church Ledbury (the Charity) for the period ended 31st December 2023.

Responsibilities and basis of report

As the charity trustees of the Charity, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

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.

Responsibilities and basis of report

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

- * 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 do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached



Katharine Aston FCCA

For and on behalf of Alliance Accountants (Ross on Wye) Ltd

Date: 4th September 2024

19 Gloucester Road
Ross on Wye
Herefordshire
HR9 5LQ