

THE KING'S CHURCH, HALIFAX

England & Wales - Charity number 701196

Details

Other names	CALDERDALE COMMUNITY CHURCH
Status	Registered
Legal form	Other
Registered	1989-02-15
Register	View on the Charity Commission register

Contact

Address	The Kings Church The Kings Centre Park Road Halifax HX1 2TS
Phone	01422250872
Email	admin@thekingscentre.com
Website	www.kingschurchhx.org.uk

Activities

Objects: 1. THE ADVANCEMENT OF THE CHRISTIAN FAITH IN ACCORDANCE WITH THE DOCTRINES SET OUT IN THE UNDERWRITTEN FOURTH SCHEDULE AND THE WORSHIP OF GOD IN THE COUNTY OF WEST YORKSHIRE AND ELSEWHERE BY ANY MEANS WHATSOEVER INCLUDING (BUT NOT BY WAY OF LIMITATION) THE PREACHING AND PROCLAMATION OF CHRISTIAN DOCTRINE AND PRINCIPLES AND THE PASTORAL CARE OF CHRISTIAN PEOPLE AND THE PRINTING AND DISTRIBUTION OF THE BIBLE AND CHRISTIAN LITERATURE. 2. THE RELIEF OF PERSONS WHO ARE IN CONDITIONS OF NEED HARDSHIP OR DISTRESS OR WHO ARE AGED OR SICK. 3. THE ADVANCEMENT OF EDUCATION ON THE BASIS OF CHRISTIAN PRINCIPLES AND WITHOUT PREJUDICE TO THE GENERALITY OF THE FOREGOING THE PROVISIONS OF SUCH EDUCATION IN ANY EDUCATIONAL ESTABLISHMENT AND IF THE TRUSTEES SO DECIDE OF ONE OR MORE CHARITABLE EDUCATION ESTABLISHMENT FOR THE GENERAL EDUCATION OF CHILDREN OR ADULTS ON THE BASIS OF SUCH CHRISTIAN PRINCIPLE.

Activities: Independent Charismatic Church - activities include Alpha Course, Healing Rooms, help for those involved in addictive behaviour through Project Colt and support for inter-church initiatives such as Street Angels, Food drop-in.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Religious Activities
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** NOT DEFINED; IN PRACTICE MAINLY HALIFAX
- Calderdale

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£183,701	£198,266	-	-
2024-03-31	£176,995	£182,733	-	-
2023-03-31	£169,988	£142,405	-	-
2022-03-31	£167,960	£154,233	-	-
2021-03-31	£142,710	£147,443	-	-

Trustees

Name	Role	Appointed
ADRIAN PROSSER		2015-03-31
PAUL DENNIS CLIFT		
Paul Bernard McMahon		
Peter John Leeming		2019-09-09

THE KING'S CHURCH, HALIFAX

England & Wales - Charity number 701196

Accounts

Charity Number

701196

THE KING'S CHURCH, HALIFAX

Report and Accounts

for the year

31 March 2025

THE KING'S CHURCH, HALIFAX

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THE KING'S CHURCH, HALIFAX

Trust Information

for the year ended 31 March 2025

Charity Number	701196
Trustees	P. R. Hamlett (Chair) P. McMahon P. D.Clift J. Crabtree A. Prosser P. Leeming
Address	The King's Centre Park Road HALIFAX HX1 2TS
Independent Examiner	S J Sutcliffe FCCA Torevell Dent Limited 1-3 St Ann's Place Pellon Lane Halifax HX1 5RB
Bankers	Virgin Money 7 Waterhouse Street HALIFAX HX1 1XZ
Solicitors	Finn Gledhill 1 - 7 Harrison Road HALIFAX HX1 2AG

THE KING'S CHURCH, HALIFAX

Trustees Annual Report

for the year ended 31 March 2025

The trustees submit their Annual Report and Accounts for the period ended 31 March 2025, which have been prepared in accordance with FRS 102, Accounting and Reporting by Charities 2005, and the Charities Act 2016.

Structure, Governance and Management

Governing document

The King's Church, Halifax is constituted by a Deed of Trust and is a Registered Charity, No.701196
Its address is The King's Centre, Park Road, Halifax HX1 2TS.

Trustees:

Mr Peter Hamlett (Chair)
Mr Paul Clift
Mr Paul McMahan
Mr Jeffrey Crabtree
Mr Adrian Prosser
Mr Peter Leeming

Aims and Objectives

The prime objective of the Charity is the advancement of the Christian faith locally, nationally and internationally by any means including the preaching and proclamation of the Christian Gospel, the teaching of Christian doctrine and principles and the pastoral care of Christian people.

Other objectives are: -

- a) The relief of persons who are in conditions of need, hardship or distress or who are aged or sick.
- b) The advancement of education on the basis of Christian principles.

Finance

The finances of the church are predominantly dependant upon the free will offerings of its members both on a regular basis and in response to opportunities to make special offerings as the need arises. This generosity is greatly appreciated by the Trustees who reflect that generosity on the part of the entire church by the way of the time-honoured policy of distributing to other churches and charities 10% of our people's giving as recommended by The Senior Leadership Team (SLT) whose members names are set out below. Although that policy remains, circumstances arose whereby it was not possible for the SLT members to notify recipients of the distribution before the end of the year on 31 March 2024. This being it was agreed that the funds be set aside and distributed at the same time as the year to which this report relates.

THE KING'S CHURCH, HALIFAX

Trustees Annual Report (continued)

for the year ended 31 March 2025

Review of progress and achievements

The present members of the SLT are:- Paul McMahon; Paul & Eve Clift and Peter & Kate Leeming. For reasons within their family Cath & Angus Binns- MacGregor have stepped down from membership. They remain committed members of Church and from time to time lead worship. The vision of the SLT remains Learning to Love & Serve Like Jesus

The SLT continue to have no intention to appoint a Senior Pastor as their membership is able to provide suitable teaching preaching and effective spiritual leadership in all its aspects. In this respect the balance between older and younger members is welcomed and appreciated.

Paul MacMahon and Paul & Eve Clift do not require remuneration but, in that there is no Pastor's salary to cover, the remaining members are, with the Trustees' approval, remunerated.

Staff

See above in respect of the SLT.

Keith Kempster remains in the very responsible position of Treasurer.

Christine Kempster serves as Safeguarding Officer.

Christopher Lee continues to be an excellent caretaker assisted, where necessary, by Tiago Dos Santos Cardosa.

Beka Bourboulas serves as Receptionist and Church Secretary in a most commendable manner

Although he is not a regular staff member Paul Blakey is often readily willing to step into a role when needed

The King's Centre

There has been a good deal of ongoing work to the King's Centre building notably the roof and internally completion of the room named the Sanctuary providing individuals and small groups with an ideal an ideal place for prayer and reflection.

A particular objective of the Trustees is to install a lift from the ground floor to the first floor thereby enabling access to that floor by people with special needs and/or limited abilities

Prayer

The life of King's Church has always been founded on prayer. Mary Spencer continues to lead The House of Prayer and has also undertaken teaching on the Book of Revelation.

In addition a number of Friday evening prayer meeting have been well attended

Healing Rooms of Halifax

This facility, led by Paul Clift, is available from 3.00pm until 7.30pm at the King's Centre on the first and third Wednesdays of each month. A significant number of people have benefitted from their visit and it is hoped that many more will do so in future.

The King's Coffee House Limited

The King's Coffee House Limited continues to be a separate trading company.

THE KING'S CHURCH, HALIFAX

Trustees Annual Report (continued)

for the year ended 31 March 2025

King's Communities

Small groups meeting together for prayer, testimonies and discussion following preached sermons have a particular part to play in the life of the Church. A number of these meet in homes and others at the King's Centre and all have been welcomed by those attending.

Room Hire

Community engagement being an aim of the Church room hire is available to a wide range of events and groups too many to mention. Complimentary remarks are often made by room hirers to King's volunteers.

Chilli Tuesday

This initiative started in 2023 in partnership with Calderdale Christians in Schools (CIC's) and Calderdale College, and has been well received by students from the college. Every Tuesday lunchtime in term time, the Church provides hot meals supplied by the King's Coffee House, regularly attracting 40 - 60 students. Our overriding purpose is to demonstrate the love of Jesus and we have been encouraged by the response in this respect, with many opportunities to chat and encourage both students and staff.

Families and Children's Activities

King's are well aware that children are an essential part of any church congregation for whom special attention must be given. The Trustees are pleased to say that the number of children has increased to some degree. In addition to Sunday morning in their own room. Special events have been arranged during the year in conjunction with Halifax Central Church (HCC) for a youth group up to 20 (age 9+) who have met on Sunday afternoon. Similarly there has been a Summer Camp over three days again up to 20 (age 7 to 12). On each occasion food has been provided and there has been various activities as well as Bible teaching.

Special Events

Services were held jointly with Halifax Central Church (HCC) on Easter Sunday and Pentecost and there were two special Sunday Gatherings in June. We welcomed a number of visitors from abroad who had been led to Halifax and King's Church by virtue of our Healing Rooms and House of Prayer. They provided music for worship, gave some remarkable testimonies and provided a preacher for the day. Afterwards King's very good friend David Fawcett who has ministered to the Homeless for many years compared a Gathering when he commissioned a number of Pastors as members of The Light Group working with The Homeless.

THE KING'S CHURCH, HALIFAX

Trustees Annual Report (continued)

for the year ended 31 March 2025

Christmas

In the run up to Christmas Church members have supported the Shoebox Appeal of the AMEN Charity which provides gifts for the poorest families in Romania. Also together with Halifax Central Church (HCC) a splendid Nativity service was staged.

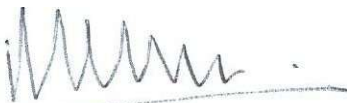
Finances

The attached financial statements show the current state of the finances.

The total income of the Church has increased from E176,955 in 2023/24 to f183,701 in 2024/25; and, expenditure increased from €182,733 in 2023/24 to f 198,266 in 2024/25. As a result, the Church finances report an in year deficit of E 14,565 for the 2024/25 year, for which we give thanks to God for His blessing and provision during this difficult time; and we continue to be extremely grateful to members for their continued financial support.

The Charity's bankers remain as Virgin Money.

The Charity's independent examiners are Torevell Dent Limited, 1-3 St Ann's Place, Pellon Lane, Halifax.



Peter Hamlett

Chair

25.11.25

THE KING'S CHURCH, HALIFAX

Statement of Trustees Responsibilities

for the year ended 31 March 2025

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards.

The law applicable to charities in England and Wales, the Charity Act 2011 and the provisions of the trust deed 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 incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- Select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011 and the provisions of the trust deed. 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.

THE KING'S CHURCH, HALIFAX

Independent Examiner's Report to the Trustees of The King's Church, Halifax

I report to the trustees on my examination of the accounts of The King's Church Halifax for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under sections 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

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:

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

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

S J Sutcliffe

.....
S J Sutcliffe FCCA

Torevell Dent Limited
Chartered Certified Accountant
1-3 St Ann's Place
Pellon Lane
Halifax
HX1 5RB

Date: 25 November 2025

THE KING'S CHURCH, HALIFAX

**Statement of Financial Activities
for the year ended 31 March 2025**

	Unrestricted Funds	Restricted Funds	2025 Total Funds	2024 Total Funds
Notes	£	£	£	£
Incoming Resources:				
Incoming from generated funds:				
Voluntary income	119,956	-	119,956	123,162
Incoming from charitable activities:				
Other income	52,484	7,821	60,305	48,957
Interest Income	3,440	-	3,440	4,876
	<u>175,880</u>	<u>7,821</u>	<u>183,701</u>	<u>176,995</u>
Resources Expended:				
Costs of generating funds				
Charitable activities	3 183,855	12,011	195,866	180,513
Governance costs	3 2,400	-	2,400	2,220
	<u>186,255</u>	<u>12,011</u>	<u>198,266</u>	<u>182,733</u>
Net (Outgoing)/Incoming Resources	(10,375)	(4,190)	(14,565)	(5,738)
Balance as at 1 April 2024	88,286	732,147	820,433	826,171
Balance as at 31 March 2025	<u>77,911</u>	<u>727,957</u>	<u>805,868</u>	<u>820,433</u>

THE KING'S CHURCH, HALIFAX

Balance Sheet

for the year ended 31 March 2025

	Notes	Unrestricted Funds £	Restricted Funds	2025 Total Funds	2024 Total Funds
Fixed Assets					
Tangible assets	4	10,359	613,044	623,403	624,958
Current Assets					
Debtors	5	14,924		14,924	15,302
Cash at bank		71,331	114,913	186,244	206,568
		86,255	114,913	201,168	221,870
Creditors:					
Amounts falling due within one year	6	(18,703)		(18,703)	(26,395)
		38,528	143,937	182,465	195,475
Net Assets		48,887	756,981	805,868	820,433
Funds					
Unrestricted funds				77,911	88,286
Restricted funds				727,957	732,147
				805,868	820,433

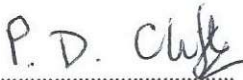
The financial statements were approved by the Trustees on 25/11/25 and signed on their behalf by:-



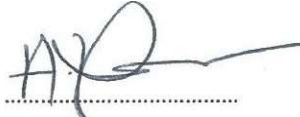
P. B. McMahon



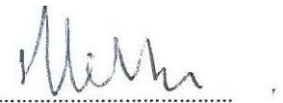
J. Crabtree



P. D. Clift



A. Prosser



P. R. Hamlett



P. Leeming

THE KING'S CHURCH, HALIFAX

Notes to the Accounts for the year ended 31 March 2025

1. Accounting Policies

a) Accounting Convention

The financial statements have been prepared under the historical cost convention, and in accordance with applicable Accounting Standards, the Statement of Recommended Practice, Accounting by Charities 2005 and the Charities Act 2011.

b) Incoming Resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

c) Resources Expended

Resources expended comprise all expenditure directly relating to the objects of the charity.

When necessary, costs are allocated between direct charitable expenditure, fund raising and management and administration on an equitable basis

d) Fixed Assets

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

Freehold Property	- nil
Office Equipment	- 20% on written down value
Furnishings	- 20% on written down value
Musical Equipment	- 20% on written down value
Technical and Other Equipment	- 20% on written down value
Motor Vehicle	- 25% on cost

No depreciation is charged on Freehold Property as this is maintained to a standard to ensure that its value is at least equal to the value at which it is disclosed in the Financial Statements.

e) Taxation

The charity is exempt from tax on its charitable activities.

f) 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.

THE KING'S CHURCH, HALIFAX

Notes to the Accounts for the year ended 31 March 2025

2. Net income/(deficit) of trading subsidiary

The charity owns 100% of the share capital of The King's Coffee House Limited whose principal activity is the operation of a café for the benefit of the general public in addition to church groups and members. One of the charity's trustees sits on the Board of Directors of this company but receives no remuneration for doing so.

A summary of the result of the trading subsidiary for the year ended 31st March 2025 is as follows :

	£
Turnover	88,306
Cost of sales	(79,451)
Administration expenses	<u>(2,625)</u>
Net Profit	6,230
Corporation tax	-
Profit after tax	<u>6,230</u>

Accounts for the above subsidiary have been filed with the Registrar of Companies.

3. Resources Expended

	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £	2024 Total Funds £
Charitable activities:				
Pastoral support and expenses	-	-	-	5,000
Mission and other charitable gifts	19,512	12,011	31,523	18,436
Premises expenses	52,098	-	52,098	44,503
Administration costs	89,798	-	89,798	91,277
Events and activities	19,215	-	19,215	17,622
Depreciation	2,974	-	2,974	3,299
Renovations	-	-	-	376
Loss on sale of assets	258	-	258	-
	<u>183,855</u>	<u>12,011</u>	<u>195,866</u>	<u>180,513</u>
Governance costs:				
Independent examiner's fee	2,400	-	2,400	2,220
	<u>2,400</u>	<u>-</u>	<u>2,400</u>	<u>2,220</u>

THE KING'S CHURCH, HALIFAX

Notes to the Accounts
for the year ended 31 March 2025

4. Tangible Fixed Assets

Unrestricted funds:

	Motor	Office equipment	Furnishings	Musical equipment	Technical and other equipment	Total
At 1 April 2024	-	1,327	4,935	1,347	4,305	11,914
Additions	-	167	890	10	610	1,677
Disposals	-	-	(403)	-	-	(403)
	-	1,494	5,422	1,357	4,915	13,188
Depreciation for period		(299)	(1,113)	(271)	(1,291)	(2,974)
Eliminated on disposals		-	145	-	-	145
At 31 March 2025	-	1,195	4,454	1,086	3,624	10,359

Restricted funds:

	Freehold King's Centre Park Road	Total
At 1 April 2024	613,044	613,044
Disposals	-	-
	613,044	613,044
Depreciation for period	-	-
At 31 March 2025	613,044	613,044

5. Debtors and prepayments

	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £	2024 Total Funds £
Income tax recoverable	1,513	-	1,513	4,198
Other debtors	13,411	-	13,411	11,104
	14,924	-	14,924	15,302

6. Creditors - due within one year

	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £	2024 Total Funds £
Specified funds	-	-	-	911
Creditors and accruals	18,702	-	18,702	25,484
	18,702	-	18,702	26,395

THE KING'S CHURCH, HALIFAX

**Notes to the Accounts
for the year ended 31 March 2025**

7. Staff Costs	2025	2024
	£	£
Salaries and Wages	73,396	70,729
Social Security Costs	1,240	918
	<u>74,636</u>	<u>71,647</u>

8. Transactions with trustees

Two of the trustees are also engaged in Ministry and in accordance with the Trust Deed, ministry fees and expenses were paid to them during the year as follows :

	2025	2024
	£	£
P. B.McMahon	2,713	9,679
P.J.Leeming	7,426	6,961
	<u>7,426</u>	<u>6,961</u>

THE KING'S CHURCH, HALIFAX

**Detailed Statement of Financial Activities
for the year ended 31 March 2025**

Main account (unrestricted)

	2025		2024	
	£	£	£	£
Incoming Resources:				
Tithes and Gift Aid donations		99,834		105,532
Special offerings and other gifts		2,982		640
Tax recovered on Gift Aid donations		17,140		16,990
Room Usage		49,903		46,927
Book sales		2,102		1,945
Church and other events		198		85
Sundry income		281		-
Bank interest		3,440		4,876
		<u>175,880</u>		<u>176,995</u>
Resources Expended:				
Local ministry support		-		5,000
Other ministry support		1,872		3,176
Tithe		9,566		10,425
Other charities and outreach		8,074		4,835
Office salaries		74,636		71,647
Leaders expenses		352		350
Motor expenses		1,692		1,259
		<u>96,192</u>		<u>96,692</u>
Operating expenses				
Light and heat		16,507		15,786
Insurances		9,980		12,056
Water		2,280		2,121
St James Street costs		-		538
Technical equipment repairs		2,618		2,859
		<u>31,385</u>		<u>33,360</u>
Carried Forward		48,303		46,943

THE KING'S CHURCH, HALIFAX

**Detailed Statement of Financial Activities
for the year ended 31 March 2025**

Main account (unrestricted)

	2025		2024	
	£	£	£	£
Brought Forward		48,303		46,943
Repairs, maintenance and renovations	20,713		11,143	
Telephone and internet	1,668		1,371	
Postage, stationery and printing	4,822		10,272	
Outreach courses and literature	428		1,771	
Independent examiner's fee	2,400		2,220	
Professional fees	60		1,280	
Children's work	771		2,090	
Magazines and books	1,486		1,317	
Catering	12,679		10,570	
Church and other events	3,351		1,874	
Conference costs	500		-	
Sundry expenses	6,568		5,098	
Depreciation:				
Office equipment	299		331	
Furnishings	1,113		1,234	
Musical equipment	271		337	
Technical and other equipment	1,291		1,385	
Loss on disposal of fixed assets	258		12	
		<u>58,678</u>		<u>52,305</u>
Net income		(10,375)		(5,362)
Balance brought forward		88,286		93,648
Balance carried forward		<u><u>77,911</u></u>		<u><u>88,286</u></u>

THE KING'S CHURCH, HALIFAX

**Detailed Statement of Financial Activities
for the year ended 31 March 2025**

Building Fund (restricted)

	2025		2024	
	£	£	£	£
Incoming resources:				
		-		-
Resources expended:				
Refurbishment	-		376	
	-			376
Net (expenditure)		-		(376)
Balance b/fwd.		732,147		732,523
Balance c/fwd.		<u><u>732,147</u></u>		<u><u>732,147</u></u>

THE KING'S CHURCH, HALIFAX

Detailed Statement of Financial Activities
for the year ended 31 March 2025

Specified Funds

	As at 31-Mar-24 £	Receipts £	Payments £	As at 31-Mar-25 £
Blessing Fund	(673)	(1,350)	1,288	(735)
Healing Rooms	(1,045)	(220)	1,241	(24)
Children's Blessing	(197)	-	-	(197)
Uganda Children	(562)	(4,533)	3,075	(2,020)
Parent and Toddler	397	-	-	397
The BridgeProject	(15)	-	-	(15)
Family Life Events	(630)	(647)	-	(1,277)
Chilli Tuesday	1,814	(160)	6,407	8,061
	<u>(911)</u>	<u>(6,910)</u>	<u>12,011</u>	<u>4,190</u>

THE KING'S CHURCH, HALIFAX

England & Wales - Charity number 701196

Accounts

Charity Number

701196

THE KING'S CHURCH, HALIFAX

Report and Accounts

for the year

31 March 2024

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for the year ended 31 March 2024

Charity Number	701196
Trustees	P. R. Hamlett (Chair) P. McMahon P. D.Clift J. Crabtree A. Prosser P. Leeming
Address	The King's Centre Park Road HALIFAX HX1 2TS
Independent Examiner	S J Sutcliffe FCCA Torevell Dent Limited 1-3 St Ann's Place Pellon Lane Halifax HX1 5RB
Bankers	Virgin Money 7 Waterhouse Street HALIFAX HX1 1XZ
Solicitors	Finn Gledhill 1 - 7 Harrison Road HALIFAX HX1 2AG

THE KING'S CHURCH, HALIFAX

Trustees Annual Report

for the year ended 31 March 2024

The trustees submit their Annual Report and Accounts for the period ended 31 March 2024, which have been prepared in accordance with FRS 102, Accounting and Reporting by Charities 2005, and the Charities Act 2016.

Structure, Governance and Management

Governing document

The King's Church, Halifax is constituted by a Deed of Trust and is a Registered Charity, No.701196 Its address is The King's Centre, Park Road, Halifax HX1 2TS.

Trustees:

Mr Peter Hamlett (Chair)
Mr Paul Clift
Mr Paul McMahon
Mr Jeffrey Crabtree
Mr Adrian Prosser
Mr Peter Leeming

Aims and Objectives

The prime objective of the Charity is the advancement of the Christian faith locally, nationally and internationally by any means including the preaching and proclamation of the Christian Gospel, the teaching of Christian doctrine and principles and the pastoral care of Christian people.

Other objectives are: -

- a) The relief of persons who are in conditions of need, hardship or distress or who are aged or sick.
- b) The advancement of education on the basis of Christian principles.

Finance

The finances of the church are predominantly dependant upon the free will offerings of its members both on a regular basis and in response to opportunities to make special offerings as the need arises. This generosity is greatly appreciated by the Trustees who reflect that generosity on the part of the entire church by the way of the time-honoured policy of distributing to other churches and charities 10% of our people's giving as recommended by The Senior Leadership Team (SLT) as set out below. Although that policy remains, adopted circumstances arose whereby it was not possible for the SLT members to notify recipients of the distribution before the end of the financial year of 31 March 2024. This being so the funds agreed to be distributed have been set aside and will be allocated at the same time as the distribution of funds for that financial year. During the year the Church vacated its premises known as Jubilee House at Saint James Street near to Halifax town centre. Initially the premises were let to Northern Lights Church who were grateful for a temporary place of worship, but eventually the Trustees agreed that the time was right to put the property onto the market. They were very pleased that the buyer was Happy Days which is a local Registered Charity providing services to people who are homeless or in crisis and with whom King's have good relationships. The sale was completed on 11th November 2023.

THE KING'S CHURCH, HALIFAX

Trustees Annual Report (continued)

for the year ended 31 March 2024

Review of progress and achievements

Peter Hamlett, a longstanding member of the Senior Leadership Team (SLT) retired from membership together with his Wife, Beryl on Sunday 28th May 2023 when the Church thanked Peter & Beryl for their work over the years. Peter was amazed when there entered the hall his great friend Pastor Rick Gillis from Texas USA, his presence having been kept as a secret by Beryl. The sermon on that morning was preached by Rick who later prayed with several people. Peter and Beryl remain committed members of the Church and Peter continues to be the Chair of Trustees.

The present members of the SLT are:-Paul McMahon; Paul & Eve Clift; Peter & Kate Leeming and Cath & Angus Binns- MacGregor. The vision of the SLT for the Church is: Learning to Love & Serve Like Jesus

It is envisaged that for the foreseeable future there will be no intention to appoint a Senior Pastor of the Church as the SLT is able to provide suitable teaching preaching and effective spiritual leadership of the Church in all of its aspects. In this respect the balance between older and younger members is welcomed and appreciated. Paul McMahon and Paul & Eve Clift do not require remuneration but, in that there is no Pastor's salary to cover, the remaining members are, with the Trustees' approval, remunerated.

Staff

See above in respect of the SLT.

Keith Kempster has been appointed to the important position of Treasurer.

Christine Kempster has taken up responsibility as Safeguarding Officer.

Christopher Lee does an excellent job as caretaker assisted, where necessary, by Tiago Dos Santos Cardosa.

Beka Bourboulas has made good progress in her capacity as Receptionist and Church Secretary.

The King's Centre

There has been ongoing a large amount of development work at the King's Centre resulting in improvement of facilities and usable space. In particular there have been several extensive renovations notably to the crèche and to a room redesigned and named The Sanctuary which provides individuals and small groups with an ideal place for prayer and contemplation.

Prayer

Further in relation to The Sanctuary, prayer has always been a most important aspect of the life of King's Church and this continues under the auspices of Mary Spencer particularly by way of The House of Prayer.

Healing Rooms of Halifax

Although Healing Rooms ceased to meet at Jubilee House some time ago, they have now reopened at the King's Centre from 3pm until 7.30pm on the first and third Wednesdays of each month. A number of people have attended and it is hoped that in due course there will be many more.

The King's Coffee House Limited

The King's Coffee House Limited continues to function as a separate trading company welcoming not only over the counter sales including the ever-popular OAP specials, but also catering for events and selling wholesale to outlets at the Halifax Piece Hall.

THE KING'S CHURCH, HALIFAX

Trustees Annual Report (continued)

for the year ended 31 March 2024

King's Communities

The previous focus on missional communities has shifted somewhat. Consideration has been given to a revised structure of as many of our people as possible joining small groups who will meet for prayer, following up on Sunday preaching and fellowship, but with an underlying intention to engage in reaching out to the local community wherever possible.

Room Hire

Further in relation to community engagement the Church has continued to develop its room hire operations. In addition to Stagecoach Performing Arts hirers include diverse groups such as Calderdale Council, charitable groups, support groups, healthy living groups, healthy holiday groups, mental health support, counselling sessions, perinatal support groups, vulnerable adult groups, disabled groups, independent living groups, family hubs, multicultural support groups, financial support groups and many others. This has enabled the Church to engage with, and support, a wide variety of organisations and charities. Many complementary remarks are made to King's volunteers in this respect.

Chilli Tuesday

The Church has started a new initiative in partnership with Calderdale Christians in Schools (CIC's) and Calderdale College. Every Tuesday in term time, the Church provides hot meals and a place for college students to socialise. The initiative provides a warm and welcoming space for between 40 and 60 students per session. The aim of the the initiative is to demonstrate the love of Jesus to the College by providing food for those in need and an open caring environment for them to use throughout the College term.

Halifax Gala

The Church has once again made a good impression on visitors to the Annual Halifax Charity Gala providing refreshments, activities and opportunity to talk and answer questions about Church.

Special Events

The Church was privileged to have with them on 22nd and 23rd April Cathy Madavan who has visited Halifax on a number of previous occasions and who is a well-known speaker and author of several Christian books. Cathy was the main speaker at a Ladies Day on the Saturday of her visit which took place at the Elim Church premises in conjunction with King's. This event was very well attended and greatly appreciated by all concerned. Cathy went on to preach at King's on the Sunday morning.

On Saturday 7th June King's, with the consent of Calderdale Council, arranged a street party outside The King's Centre to mark The Coronation of King Charles and Queen Camilla which was very much enjoyed by a considerable number of people, not only Church members and attendees but also many neighbours with whom it was good to socialise.

THE KING'S CHURCH, HALIFAX

Trustees Annual Report (continued)

for the year ended 31 March 2024

Christmas

In the run up to Christmas Church members enthusiastically supported the Shoebox Appeal of the AMEN Charity which provides gifts for the poorest families in Romania. On the morning of the last Sunday before Christmas, Church members went out with gifts to staff at Calderdale Royal Hospital, Halifax Fire Station, Police Station and Ambulance Station where, in each case, they were wholeheartedly welcomed and thanked.

Families and Children's Activities

Last but by no means least The Church has welcomed a number of families during the year. For the time being Peter Leeming is heading the team which ministers to children in their own room on Sunday mornings whilst the sermon is preached to the adults downstairs. In partnership with Halifax Central Church, King's ran a three day free holiday club for children between 6 – 13 where youngsters enjoy free food, fun, activities and short gospel message teaching. Church and non-church children were all welcome.


Finances

The attached financial statements show the current state of the finances.

The total income of the Church has increased from £169,988 in 2022/23 to £176,955 in 2023/24; and, expenditure increased from £142,405 in 22/23 to £182,733 in 2023/24. As a result, the Church finances report an in year deficit of £5,738 for the 2023/24 year, for which we give thanks to God for His blessing and provision during this difficult time; and we continue to be extremely grateful to members for their continued financial support.

The Charity's bankers remain as Virgin Money.

The Charity's independent examiners are Torevell Dent Limited, 1-3 St Ann's Place, Pellon Lane, Halifax.



Peter Hamlett
Chair

8/12/24

THE KING'S CHURCH, HALIFAX

Statement of Trustees Responsibilities

for the year ended 31 March 2024

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards.

The law applicable to charities in England and Wales, the Charity Act 2011 and the provisions of the trust deed 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 incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- Select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011 and the provisions of the trust deed. 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.

THE KING'S CHURCH, HALIFAX

Independent Examiner's Report to the Trustees of The King's Church, Halifax

I report to the trustees on my examination of the accounts of The King's Church Halifax for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under sections 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

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:

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

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



S J Sutcliffe FCCA

Torevell Dent Limited
Chartered Certified Accountant
1-3 St Ann's Place
Pellon Lane
Halifax
HX1 5RB

Date:

8/12/24

THE KING'S CHURCH, HALIFAX

Statement of Financial Activities for the year ended 31 March 2024

	Notes	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £	2023 Total Funds £
Incoming Resources:					
Incoming from generated funds:					
Voluntary income		123,162	-	123,162	122,226
Incoming from charitable activities:					
Other income		48,957	-	48,957	47,224
Interest Income		4,876		4,876	538
		176,995	-	176,995	169,988
Resources Expended:					
Costs of generating funds					
Charitable activities	3	180,137	376	180,513	140,185
Governance costs	3	2,220	-	2,220	2,220
		182,357	376	182,733	142,405
Net (Outgoing)/Incoming Resources		(5,362)	(376)	(5,738)	27,583
Balance as at 1 April 2023		93,648	732,523	826,171	798,588
Balance as at 31 March 2024		88,286	732,147	820,433	826,171

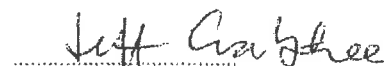
THE KING'S CHURCH, HALIFAX

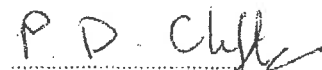
Balance Sheet
for the year ended 31 March 2024

	Notes	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £	2023 Total Funds £
Fixed Assets					
Tangible assets	4	11,914	613,044	624,958	744,750
Current Assets					
Debtors	5	15,302	-	15,302	12,699
Cash at bank		86,554	120,014	206,568	84,805
		<u>101,856</u>	<u>120,014</u>	<u>221,870</u>	<u>97,504</u>
Creditors:					
Amounts falling due within one year	6	(25,484)	(91.1)	(26,395)	(16,083)
		<u>76,372</u>	<u>119,103</u>	<u>195,475</u>	<u>81,421</u>
Net Assets		<u>88,286</u>	<u>732,147</u>	<u>820,433</u>	<u>826,171</u>
Funds					
Unrestricted funds				88,286	93,648
Restricted funds				732,147	732,523
				<u>820,433</u>	<u>826,171</u>


The financial statements were approved by the Trustees on 31/12/24 and signed on their behalf by:-



P. B. McMahon


J. Crabtree


P. D. Clift


A. Prosser


P. R. Hamlett


P. Leeming

THE KING'S CHURCH, HALIFAX

Notes to the Accounts for the year ended 31 March 2024

1. Accounting Policies

a) Accounting Convention

The financial statements have been prepared under the historical cost convention, and in accordance with applicable Accounting Standards, the Statement of Recommended Practice, Accounting by Charities 2005 and the Charities Act 2011.

b) Incoming Resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

c) Resources Expended

Resources expended comprise all expenditure directly relating to the objects of the charity.

When necessary, costs are allocated between direct charitable expenditure, fund raising and management and administration on an equitable basis

d) Fixed Assets

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

Freehold Property	- nil
Office Equipment	- 20% on written down value
Furnishings	- 20% on written down value
Musical Equipment	- 20% on written down value
Technical and Other Equipment	- 20% on written down value
Motor Vehicle	- 25% on cost

No depreciation is charged on Freehold Property as this is maintained to a standard to ensure that its value is at least equal to the value at which it is disclosed in the Financial Statements.

e) Taxation

The charity is exempt from tax on its charitable activities.

f) 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.

THE KING'S CHURCH, HALIFAX

Notes to the Accounts for the year ended 31 March 2024

2. Net income/(deficit) of trading subsidiary

The charity owns 100% of the share capital of The King's Coffee House Limited whose principal activity is the operation of a café for the benefit of the general public in addition to church groups and members. One of the charity's trustees sits on the Board of Directors of this company but receives no remuneration for doing so.

A summary of the result of the trading subsidiary for the year ended 31st March 2024 is as follows :

	£
Turnover	86,430
Cost of sales	(75,918)
Administration expenses	<u>(9,011)</u>
Net Profit	1,501
Corporation tax	-
Profit after tax	<u>1,501</u>

Accounts for the above subsidiary have been filed with the Registrar of Companies.

3. Resources Expended

	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £	2023 Total Funds £
Charitable activities:				
Pastoral support and expenses	5,000	-	5,000	8,500
Mission and other charitable gifts	18,436	-	18,436	25,181
Premises expenses	44,503	-	44,503	33,973
Administration costs	91,277	-	91,277	59,483
Events and activities	17,622	-	17,622	8,540
Depreciation	3,299	-	3,299	4,086
Renovations	-	376	376	422
	<u>180,137</u>	<u>376</u>	<u>180,513</u>	<u>140,185</u>
Governance costs:				
Independent examiner's fee	2,220	-	2,220	2,220
	<u>2,220</u>	<u>-</u>	<u>2,220</u>	<u>2,220</u>

THE KING'S CHURCH, HALIFAX

Notes to the Accounts
for the year ended 31 March 2024

4. Tangible Fixed Assets

Unrestricted funds:

	Motor	Office equipment	Furnishings	Musical equipment	Technical and other equipment	Total
At 1 April 2023	-	1,045	4,665	1,618	4,378	11,706
Additions	-	625	1,504	66	1,312	3,507
Disposals	-	(86)	-	-	-	(86)
	-	1,584	6,169	1,684	5,690	15,127
Depreciation for period		(331)	(1,234)	(337)	(1,385)	(3,287)
Eliminated on disposals		74	-	-	-	74
At 31 March 2024	-	1,327	4,935	1,347	4,305	11,914

Restricted funds:

	Freehold 5 St James Street	Freehold King's Centre Park Road	Total
At 1 April 2023	120,000	613,044	733,044
Disposals	(120,000)	-	(120,000)
Depreciation for period	-	613,044	613,044
At 31 March 2024	-	613,044	613,044

5. Debtors and prepayments

	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £	2023 Total Funds £
Income tax recoverable	4,198	-	4,198	4,160
Other debtors	11,104	-	11,104	8,539
	15,302	-	15,302	12,699

6. Creditors - due within one year

	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £	2023 Total Funds £
Specified funds	-	911	911	4,043
Creditors and accruals	25,484	-	25,484	12,040
	25,484	911	26,395	16,083

THE KING'S CHURCH, HALIFAX

**Notes to the Accounts
for the year ended 31 March 2024**

7. Staff Costs	2024	2023
	£	£
Salaries and Wages	70,729	48,753
Social Security Costs	918	1,294
	<u>71,647</u>	<u>50,047</u>

8. Transactions with trustees

Two of the trustees are also engaged in Ministry and in accordance with the Trust Deed, ministry fees and expenses were paid to them during the year as follows :

	2024	2023
	£	£
P. B.McMahon	9,679	10,619
P.J.Leeming	6,961	-
	<u>6,961</u>	<u>-</u>

THE KING'S CHURCH, HALIFAX

**Detailed Statement of Financial Activities
for the year ended 31 March 2024**

Main account (unrestricted)

	2024		2023	
	£	£	£	£
Incoming Resources:				
Tithes and Gift Aid donations		105,532		100,066
Special offerings and other gifts		640		2,470
Tax recovered on Gift Aid donations		16,990		19,690
Room Usage		46,927		44,748
Book sales		1,945		1,249
Church and other events		85		225
Sundry income		-		1,002
Bank interest		4,876		538
		<u>176,995</u>		<u>169,988</u>
Resources Expended:				
Local ministry support	5,000		8,500	
Other ministry support	3,176		6,893	
Tithe	10,425		10,018	
Other charities and outreach	4,835		8,270	
Office salaries	71,647		50,047	
Leaders expenses	350		428	
Motor expenses	1,259		1,849	
		<u>96,692</u>		<u>86,005</u>
Operating expenses				
Light and heat	15,786		16,125	
Insurances	12,056		9,207	
Water	2,121		1,534	
St James Street costs	538		932	
Technical equipment repairs	2,859		1,771	
		<u>33,360</u>		<u>29,569</u>
Carried Forward		46,943		54,414

THE KING'S CHURCH, HALIFAX

**Detailed Statement of Financial Activities
for the year ended 31 March 2024**

Main account (unrestricted)

	2024		2023	
	£	£	£	£
Brought Forward		46,943		54,414
Repairs, maintenance and renovations	11,143		4,404	
Telephone and internet	1,371		1,217	
Postage, stationery and printing	10,272		3,133	
Outreach courses and literature	1,771		381	
Independent examiner's fee	2,220		2,220	
Professional fees	1,280		297	
Children's work	2,090		1,247	
Magazines and books	1,317		1,475	
Catering	10,570		5,046	
Church and other events	1,874		391	
Sundry expenses	5,098		2,512	
Depreciation:				
Office equipment	331		261	
Furnishings	1,234		1,167	
Musical equipment	337		404	
Technical and other equipment	1,385		1,326	
Loss on disposal of fixed assets	12		928	
		<u>52,305</u>		<u>26,409</u>
Net income		(5,362)		28,005
Balance brought forward		93,648		65,643
Balance carried forward		<u><u>88,286</u></u>		<u><u>93,648</u></u>

THE KING'S CHURCH, HALIFAX

**Detailed Statement of Financial Activities
for the year ended 31 March 2024**

Building Fund (restricted)

	2024		2023	
	£	£	£	£
Incoming resources:				
		-		-
Resources expended:				
Refurbishment	<u>376</u>	376	<u>422</u>	422
Net (expenditure)		(376)		(422)
Balance b/fwd.		732,523		732,945
Balance c/fwd.		<u><u>732,147</u></u>		<u><u>732,523</u></u>

THE KING'S CHURCH, HALIFAX

Detailed Statement of Financial Activities
for the year ended 31 March 2024

Specified Funds

	As at 31-Mar-23 £	Receipts £	Payments £	As at 31-Mar-24 £
Blessing Fund	(574)	(1,609)	1,510	(673)
Healing Rooms	(1,365)	-	320	(1,045)
Children's Blessing	(672)	(285)	760	(197)
Uganda Children	(776)	(3,602)	3,816	(562)
Mum2Mum	(190)	-	190	-
Parent and Toddler	(451)	(245)	1,093	397
The BridgeProject	(15)	-	-	(15)
Family Life Events	-	(630)	-	(630)
Chilli Tuesday	-	(2,617)	4,431	1,814
	<u>(4,043)</u>	<u>(8,988)</u>	<u>12,120</u>	<u>(911)</u>

THE KING'S CHURCH, HALIFAX

England & Wales - Charity number 701196

Accounts

Charity Number 701196

THE KING'S CHURCH, HALIFAX

Report and Accounts

for the year

31 March 2023

THE KING'S CHURCH, HALIFAX

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for the year ended 31 March 2023

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THE KING'S CHURCH, HALIFAX

Trust Information

for the year ended 31 March 2023

Charity Number	701196	
Trustees	P. McMahon P. D.Clift P. R. Hamlett J. Crabtree A. Prosser P. Leeming	Resigned from Chair on 06.02.2023 Appointed as Chair 06.02.2023
Address	The King's Centre Park Road HALIFAX HX1 2TS	
Independent Examiner	S J Sutcliffe FCCA Torevell Dent Limited 1-3 St Ann's Place Pellon Lane Halifax HX1 5RB	
Bankers	Virgin Money 7 Waterhouse Street HALIFAX HX1 1XZ	
Solicitors	Finn Gledhill 1 - 7 Harrison Road HALIFAX HX1 2AG	

THE KING'S CHURCH HALIFAX

Trustees Annual Report

For the year ended 31 March 2023

The trustees submit their Annual Report and Accounts for the period from 31 March 2023, which have been prepared in accordance with FRS 102, Accounting and reporting by Charities 2005, and the Charities Act 2016.

Structure, Governance and Management

Governing document

The King's Church Halifax is constituted by a Deed of Trust and is a Registered Charity, No 701196
Its address is the King's Centre, Park Road, Halifax HX1 2TS

Trustees: -

Mr. Peter Hamlett (Chair)
Mr. Paul Clift
Mr. Paul McMahon
Mr. Jeffrey Crabtree
Mr. Adrian Prosser
Mr. Peter Leeming

Aims and Objectives

The prime objective of the Charity is the advancement of the Christian faith locally, nationally and internationally by any means including the preaching and proclamation of the Christian Gospel, the teaching of Christian doctrine and principles and pastoral care of Christian people.

Other objectives are: -

- a) The relief of persons who are in conditions of need, hardship or distress or who are aged or sick
- b) The advancement of education on the basis of Christian principles.

There were a number of staff changes during the year. The Senior Pastor, Neil Deakin tendered his resignation effective as at 31 July 2022 but Paul McMahon continued as part time Pastor. The part time Children's Worker Victoria Harrop also resigned on 31 October 2022. The part time caretaker retired on 28 October 2022, but a replacement was appointed on 21 November 2022 and a part time assistant caretaker on 21 October 2022. Having regard to the resignation of the Children's Worker, Peter Leeming was appointed as part time Church General Manager on 1 October 2022 bringing the total number of staff up to six. The Charity's very able Treasurer Amanda Rawson, having indicated her desire to retire after several years of excellent service was succeeded by the Senior Pastor's wife, Alison Deakin. She in turn stepped down on her husband's resignation and a most suitable replacement made in the person of Keith Kempster whose wife Christine has been appointed as Safeguarding Officer to fill the vacancy which arose on the resignation of Victoria Harrop. Mrs. Kempster is already proving herself to be eminently suitable to fulfill this vitally important task.

The finances of the church are predominantly dependent upon the free will offerings of its members both on a regular basis and in response to opportunities to make special offerings as the need arises. This generosity is greatly appreciated by the Trustees who reflect that generosity on the part of the entire church by way of the time-honored policy of distributing to other churches and charities 10% of our people's giving as recommended by The Senior Leadership Team as set out on the following page.

THE KING'S CHURCH HALIFAX

Trustees Annual Report (continued)

For the year ended 31 March 2023

Review of progress and achievements

Gifts to other churches and charities: -

International

Barnabas Fund £2500

Open Doors £2500

Circle (CMC) £500

Jesus Worship House Philippines £500 (additional £200 from the late Val McMahon's children's fund)

Pastor Muhoozi Moses (Uganda) £200

National

Christian Institute £1000

Christians Against Poverty £1000

Premier Christian Radio £500

Local

Mothershare £500

Mayfield Trust £500

Sowerby Bridge Together £500

St Paul's Church King Cross £100

Further sums of £1000 each were raised by way of a special offering for the Turkey and Syria Earthquake appeals of Barnabas Fund and Open Doors

The vision of the church remains as:

Welcoming in His presence

Taking out His power

Living as His people

Following Neil Deakin's resignation consideration was given to the appointment of a new Senior Pastor. It became apparent however that the members of the existing Senior Leadership Team are well equipped to deal with all issues which arise and to provide suitable teaching and preaching and effective spiritual leadership of the Church in all of its aspects. It has therefore been decided that, at least for the foreseeable future, the status quo will be maintained. The present members of the Team are Paul McMahon; Paul & Eve Clift; Peter & Kate Leeming together with Peter & Beryl Hamlett (but who have given notice of their intention to step down at the end of May) and newly appointed members Cath Binns-MacGregor and her husband Angus MacGregor.

THE KING'S CHURCH, HALIFAX

Trustees Annual Report (continued)

for the year ended 31 March 2023

Review of progress and achievements

During the year to 31 March 2023 the Church, along with wider society, took steps to move forward in the aftermath of the Coronavirus pandemic. Sunday morning attendances have gradually increased but there have been those who, at least for the time being, prefer to follow online rather than attending in person. Although members were lost during the pandemic some have returned and there has been a significant influx of new members. More families with children are attending than before the pandemic. Notwithstanding his appointment as General Manager Peter Leeming has become very actively involved with the children including the very popular school holidays 'Survivors Kids Clubs'

There has been further ongoing considerable development work at the King's Centre resulting in improvement of facilities and usable space. Having regard to the significant increase in energy prices the King's Centre has been open as a warm zone. Although Healing Rooms ceased to meet at Jubilee House some time ago, they have now reopened at the King's Centre from 3pm until 8pm on the first and third Wednesdays of each month. A number of people have attended and it is hoped that there will be more as time goes by. With further reference to Jubilee House, King's Church, having vacated the premises, were happy to let the premises to Northern Lights Church which would otherwise have been without a venue for their meetings.

Prayer has always been a most important aspect of the life of the King's Church and this continues under the auspices of Mary Spencer particularly by way of The House of Prayer.

The King's Coffee House Limited continues to function as a separate trading company welcoming not only over the counter sales including the ever-popular OAP specials but also catering for events and selling wholesale to outlets at the Halifax Piece Hall.

The focus on missional communities has shifted somewhat as consideration has been given to a revised structure of as many of our people as possible joining small groups who will meet together for prayer, follow up on Sunday preaching and fellowship but with an underlying intention to engage in reaching out to the local community.

Further in relation to community engagement the King's Centre premises are an increasingly popular venue for room hire notably by Stagecoach Dance School.

As the year came to an end the Trustees were aware that going forward there were likely to be significant demands to be fulfilled as the Senior Leadership Team look to the future with its challenges and opportunities and in relation to which the Trustees will cooperate fully subject to their complying with all aspects of their legal duties and responsibilities

THE KING'S CHURCH, HALIFAX

Trustees Annual Report (continued)

for the year ended 31 March 2023

Review of progress and achievements

The Church continues to comply with the requirement to provide a pension scheme which it has done via Peoples Pension, as part of 'auto enrolment' that came into effect from November 2016.

The Church has complied with the requirement to re-enroll appropriate staff on the pension scheme in November 2022. We had one member of staff leave the scheme and one other member of staff join the scheme.

Finances

The attached financial statements show the current state of the finances.

The total income of the Church has increased from £167,960 in 2021/22 to £169,988 in 2022/23; expenditure decreased from £154,233 in 21/22 to £142,405 in 2022/23. As a result, the Church finances report an in-year surplus of £27,583 for the 2022/23 year, for which we give thanks to God for His blessing and provision during this difficult time; and we continue to be extremely grateful to members for their continued financial support.

The Charity's bankers remain as Virgin Money.

The Charity's independent examiners are Torevell Dent Limited, 1-3 St Ann's Place, Pellon Lane, Halifax.



Peter Hamlett

Chair

Statement of Trustees Responsibilities

for the year ended 31 March 2023

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards.

The law applicable to charities in England and Wales, the Charity Act 2011 and the provisions of the trust deed 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 incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to:-

- Select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011 and the provisions of the trust deed. 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.

THE KING'S CHURCH, HALIFAX

Independent Examiner's Report to the Trustees of The King's Church, Halifax

I report to the trustees on my examination of the accounts of The King's Church Halifax for the year ended 31 March 2023.

Responsibilities and basis of report

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

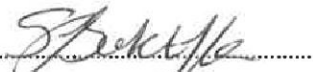
I report in respect of my examination of the Trust's accounts carried out under sections 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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:

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

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



S J Sutcliffe FCCA
Torevell Dent Limited
Chartered Certified Accountant
1-3 St Ann's Place
Pellon Lane
Halifax
HX1 5RB

Date: 8/12/2023

THE KING'S CHURCH, HALIFAX

Statement of Financial Activities
for the year ended 31 March 2023

	Notes	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	2022 Total Funds £
Incoming Resources:					
Incoming from generated funds:					
Voluntary income		122,226	-	122,226	135,609
Incoming from charitable activities:					
Other income		47,224	-	47,224	32,186
Interest Income		538	-	538	165
		169,988	-	169,988	167,960
Resources Expended:					
Costs of generating funds					
Charitable activities	3	139,763	422	140,185	152,133
Governance costs	3	2,220	-	2,220	2,100
		141,983	422	142,405	154,233
Net (Outgoing/Incoming Resources)		28,005	(422)	27,583	13,727
Balance as at 1 April 2022		65,643	732,945	798,588	784,861
Balance as at 31 March 2023		93,648	732,523	826,171	798,588

THE KING'S CHURCH, HALIFAX

Balance Sheet

for the year ended 31 March 2023

	Notes	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	2022 Total Funds £
Fixed Assets					
Tangible assets	4	11,706	733,044	744,750	747,579
Current Assets					
Debtors	5	12,699	-	12,699	6,543
Cash at Bank		81,283	3,522	84,805	70,135
		<u>93,982</u>	<u>3,522</u>	<u>97,504</u>	<u>76,678</u>
Creditors:					
Amounts falling due within one year	6	(12,040)	(4,043)	(16,083)	(25,669)
		<u>81,942</u>	<u>(521)</u>	<u>81,421</u>	<u>51,009</u>
Net Assets		<u>93,648</u>	<u>732,523</u>	<u>826,171</u>	<u>798,588</u>
Funds					
Unrestricted funds				93,648	65,643
Restricted funds				732,523	732,945
				<u>826,171</u>	<u>798,588</u>

The financial statements were approved by the Trustees on and signed on their behalf by: -



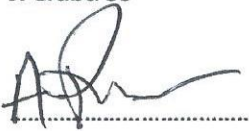
 P.R. Hamlett



 J. Crabtree



 P. D. Clift



 A. Prosser



 P. B. McMahon



 P. Leeming

Notes to the Accounts
for the year ended 31 March 2023

1. Accounting Policies

a) Accounting Convention

The financial statements have been prepared under the historical cost convention, and in accordance with applicable Accounting Standards, the Statement of Recommended Practice, Accounting by Charities 2005 and the Charities Act 2011.

b) Incoming Resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

c) Resources Expended

Resources expended comprise all expenditure directly relating to the objects of the charity. When necessary, costs are allocated between direct charitable expenditure, fund raising and management and administration on an equitable basis.

d) Fixed Assets

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

Freehold Property	- nil
Office Equipment	- 20% on written down value
Furnishings	- 20% on written down value
Musical Equipment	- 20% on written down value
Technical and Other Equipment	- 20% on written down value
Motor Vehicle	- 25% on cost

No depreciation is charged on Freehold Property as this is maintained to a standard to ensure that its value is at least equal to the value at which it is disclosed in the Financial Statements.

e) Taxation

The charity is exempt from tax on its charitable activities.

f) 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.

**Notes to the Accounts
for the year ended 31 March 2023**

2. Net income/(deficit) of trading subsidiary

The charity owns 100% of the share capital of The King's Coffee House Limited whose principal activity is the operation of a café for the benefit of the general public in addition to church groups and members. One of the charity's trustees sit on the Board of Directors of this company but receive no remuneration for doing so.

A summary of the result of the trading subsidiary for the year ended 31st March 2023 is as follows:

	£
Turnover	73,782
Cost of sales	(69,206)
Administration expenses	<u>(5,635)</u>
Net loss	(1,059)
Corporation tax	<u>-</u>
Loss after tax	<u>(1,059)</u>

Accounts for the above subsidiary have been filed with the Registrar of Companies.

3. Resources Expanded

	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	2022 Total Funds £
Charitable activities:				
Pastoral support and expenses	8,500	-	8,500	6,000
Mission and other charitable gifts	25,181	-	25,181	21,919
Premises expenses	33,973	-	33,973	28,540
Administration costs	59,483	-	59,483	78,576
Events and activities	8,540	-	8,540	5,791
Depreciation	4,086	-	4,086	5,375
Renovations		422	422	5,932
	<u>139,763</u>	<u>422</u>	<u>140,185</u>	<u>152,133</u>
Governance costs:				
Independent examiner's fee	2,220	-	2,220	2,100
	<u>2,220</u>	<u>-</u>	<u>2,220</u>	<u>2,100</u>

THE KING'S CHURCH, HALIFAX

Notes to the Accounts
for the year ended 31 March 2023

4. Tangible Fixed Assets

Unrestricted funds:

	Motor	Office equipment	Furnishings	Musical equipment	Technical and other equipment	Total
At 1 April 2022	-	645	5,424	2,046	6420	14,535
Additions	-	703	521	-	33	1,257
Disposals	-	(336)	(1,338)	(325)	(2132)	(4,131)
	-	1,012	4,607	1,721	4,321	11,661
Depreciation for period		(261)	(1,167)	(404)	(1326)	(3158)
Eliminated on disposals		294	1,225	301	1383	3203
At 31 March 2023	-	1,045	4,665	1,618	4,378	11,706

Restricted funds:

	Freehold 5 St James Street	Freehold King's Centre Park Road	Total
At 1 April 2022	120,000	613,044	733,044
Depreciation for period	-	-	-
At 31 March 2023	120,000	613,044	733,044

5. Debtors and prepayments

	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	2022 Total Funds £
Income tax recoverable	4,160	-	4,160	3,052
Other debtors	8,539	-	8,539	3,491
	12,699	-	12,699	6,543

6. Creditors - due within one-year

	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	2022 Total Funds £
Specified funds	-	4,043	4,043	7,219
Creditors and accruals	12,040	-	12,040	18,450
	12,040	4,043	16,083	25,669

THE KING'S CHURCH, HALIFAX

**Notes to the Accounts
for the year ended 31 March 2023**

7. Staff Costs

	2023	2022
	£	£
Salaries and Wages	48,753	65,180
Social Security Costs	1,294	3,556
	<u>50,047</u>	<u>68,736</u>

8. Transactions with trustees

One of the trustees is also engaged in Ministry and in accordance with the Trust Deed, ministry fees and expenses were paid to him during the year as follows:

	2023	2022
	£	£
P. B.McMahon	10,619	7,669

THE KING'S CHURCH, HALIFAX

**Detailed Statement of Financial Activities
for the year ended 31 March 2023**

Main account (unrestricted)

	2023		2022	
	£	£	£	£
Incoming Resources:				
Tithes and Gift Aid donations		100,066		108,322
Offerings and Gift Aid donations				-
Special offerings and other gifts		2,470		6,756
Earmarked gifts				3,710
Tax recovered on Gift Aid donations		19,690		16,821
Room Usage		44,748		27,961
Book sales		1,249		1,265
Church and other events		225		290
Sundry income		1,002		945
Café and catering				640
HMRC Furlough				1,085
Bank interest		538		165
		<u>169,988</u>		<u>167,960</u>
Resources Expended:				
Local ministry support	8,500		6,000	
Other ministry support	6,893		10,501	
Tithe	10,018		10,900	
Other charities and outreach	8,270		518	
Office salaries	50,047		68,736	
Leader's expenses	428		570	
Conference fees and expenses	-		240	
Motor expenses	1,849		1,423	
Depreciation: motor vehicles	-		1,163	
		<u>86,005</u>		<u>100,051</u>
Operating expenses				
Light and heat	16,125		13,810	
Insurances	9,207		8,449	
Water	1,534		932	
St James Street costs	932		751	
Technical equipment repairs	1,771		459	
		<u>29,569</u>		<u>24,401</u>
Carried Forward		54,414		43,508

THE KING'S CHURCH, HALIFAX**Detailed Statement of Financial Activities
for the year ended 31 March 2023****Main account (unrestricted)**

	2023		2022	
	£	£	£	£
Brought Forward		54,414		43,508
Repairs, maintenance and renovations	4,404		10,071	
Telephone and internet	1,217		1,523	
Postage, stationery and printing	3,133		3,383	
Outreach courses and literature	381		280	
Independent examiner's fee	2,220		2,100	
Professional fees	297		603	
Children's work	1,247		657	
Magazines and books	1,475		875	
Catering	5,046		3,297	
Church and other events	391		682	
Sundry expenses	2,512		2,098	
Depreciation:				
Office equipment	261		161	
Furnishings	1,167		1,356	
Musical equipment	404		511	
Technical and other equipment	1,326		1,768	
Loss on disposal of fixed assets	928		416	
		<u>26,409</u>		<u>29,781</u>
Net income		28,005		13,727
Balance brought forward		65,643		51,916
Balance carried forward		<u>93,648</u>		<u>65,643</u>

THE KING'S CHURCH, HALIFAX

Detailed Statement of Financial Activities
for the year ended 31 March 2023

Building Fund (restricted)

	2023		2022	
	£	£	£	£
Incoming Resources:				
Gifts and donations		-		-
Investment interest		-		-
		<u>-</u>		<u>-</u>
Resources expended:				
Refurbishment	<u>422</u>		<u>-</u>	
		<u>422</u>		<u>-</u>
Net (expenditure)		(422)		-
Balance b/fwd.		732,945		732,945
Balance c/fwd.		<u>732,523</u>		<u>732,945</u>

THE KING'S CHURCH, HALIFAX

**Detailed Statement of Financial Activities
for the year ended 31 March 2023**

Specified Funds

	As at			As at
	31-Mar-22	Receipts	Payments	31-Mar-23
	£	£	£	£
Blessing Fund	(508)	(2,063)	1,997	(574)
Healing Rooms	(2,269)	(15)	919	(1,365)
Children's Blessing	(1,181)	-	509	(672)
Uganda Children	(2,754)	(3,425)	5,403	(776)
Mum2Mum	(190)	-	-	(190)
Parent and Toddler	(317)	(480)	346	(451)
The Bridge Project	-	(408)	393	(15)
	(7,219)	(6,391)	9,567	(4,043)

THE KING'S CHURCH, HALIFAX

England & Wales - Charity number 701196

Accounts

Charity Number

701196

THE KING'S CHURCH, HALIFAX

Report and Accounts

for the year

31 March 2022

THE KING'S CHURCH, HALIFAX

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for the year ended 31 March 2022

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THE KING'S CHURCH, HALIFAX

Trust Information

for the year ended 31 March 2022

Charity Number	701196
Trustees	P. B.McMahon (Chair) P. D.Clift P. R .Hamlett J. Crabtree A. Prosser P. Leeming
Address	The King's Centre Park Road HALIFAX HX1 2TS
Independent Examiner	S J Sutcliffe FCCA Torevell Dent Limited 1-3 St Ann's Place Pellon Lane Halifax HX1 5RB
Bankers	Yorkshire Bank 7 Waterhouse Street HALIFAX HX1 1XZ
Solicitors	Finn Gledhill 1 - 7 Harrison Road HALIFAX HX1 2AG

THE KING'S CHURCH, HALIFAX

Trustees Annual Report

for the year ended 31 March 2022

The trustees submit their Annual Report and Accounts for the period ended 31 March 2022, which have been prepared in accordance with FRS 102, Accounting and Reporting by Charities 2005, and the Charities Act 2016.

Structure, Governance and Management

Governing document

The King's Church, Halifax Trust is constituted by a Deed of Trust and is a Registered Charity, No.701196 Its address is The King's Centre, Park Road, Halifax HX1 2TS.

Trustees:

Mr Paul McMahon (Chair)
Mr Paul Clift
Mr Peter Hamlett
Mr Jeffrey Crabtree
Mr Adrian Prosser
Mr Peter Leeming

Aims and Objectives

The prime objective of the Charity is the advancement of the Christian faith locally, nationally and internationally by any means including the preaching and proclamation of the Christian Gospel, the teaching of Christian doctrine and principles and the pastoral care of Christian people.

Other objectives are: -

- a) The relief of persons who are in conditions of need, hardship or distress or who are aged or sick.
- b) The advancement of education on the basis of Christian principles.

The charity made 1 staff change during the year taking on a part time operations manager (June 2021), as a result the charity now employs a full time Senior Pastor; a part time administrator (from November 2020); a part time Children's Worker (from January 2021); a part time caretaker; and supports other workers who have pastoral care of the church. Paul McMahon continues as a part time Pastor to support Neil Deakin as Senior Pastor.

The finances of the church are very predominantly dependent upon the free will offerings of it's members.

Review of progress and achievements

The vision of the church remains as:

Welcoming in His presence
Taking out His power
Living as His people

THE KING'S CHURCH, HALIFAX

Trustees Annual Report (continued)

for the year ended 31 March 2022

Review of progress and achievements

During the 2021/22 period the Church, along with wider society, has been significantly impacted upon by the Corona virus pandemic and navigating how we come out of it and move forward. The Church was required to follow government guidelines on social distancing and follow the restrictions on corporate worship until July 2021 when all restrictions in England were lifted. We have seen the number attending Church on Sundays increase with members choosing to attend in person and new members coming along, some as a result of watching online. Whilst the Church was not able to operate and 'open' normally, the Sunday Church service was online and we continue to stream the Sunday meeting online.

We have seen the development work on the Kings Centre completed, creating a new resource centre in the foyer area, and refitted reception and office space areas.

The Healing Rooms ministry had ceased to meet at Jubilee House.

Mary Spencer has continued as the prayer coordinator for the Church and prayer meetings are back up and running.

The child sponsorship scheme to help educate some of the children in Uganda continues.

The local initiative of 'Chaplaincy outreach' that aims to reach out was able to re-start earlier in 2021 when outdoor engagement with people was again allowed.

The King's Coffee House Ltd continues to function as a separate trading company. It has seen its regular customer base gradually increase since they were allowed to reopen and the OAP specials remain a firm favourite.

The normal Church 'family life' events i.e. meals together, games nights etc have been reintroduced and 'Kings Family' are enjoying having the freedom to meet together socially.

Family Sundays have been popular and we have seen numerous new families join in.

Creating 'missional communities' has been a focus and we now have an established central group. We have set up a 'survivor kids club' which runs in the school holidays for ages 5-11 years. The first one was in the Easter holidays and was very popular. We plan to open it up to the wider community.

The Kings Centre building is a popular choice for room hire and is booked by a variety of community groups. We are blessed that we can support and serve our community in this way.

The Church Members continue in their faithful financial support of the Church using any of the following ways of giving: in person with cash or cheques or BACS and card payments. The Churches income has seen a significant rise this year; therefore the Trustees remain confident that the church will continue as a going concern.

THE KING'S CHURCH, HALIFAX

Trustees Annual Report (continued)

for the year ended 31 March 2022

Review of progress and achievements

The Church continues to comply with the requirement to provide a pension scheme which it has done via Peoples Pension, as part of 'auto enrolment' that came into effect from November 2016. The Church complied with the requirement to re-enrol appropriate staff on the pension scheme in November 2019, and this process will be required again in November 2022.

Finances

The attached financial statements show the current state of the finances.

The total income of the Church has increased from £142,710 in 2020/21 to £167,960 in 2021/22; however, expenditure also increased from £147,443 in 20/21 to £154,233 in 2021/22. As a result the Church finances report an in year surplus of £13,727 for the 2021/22 year, for which we give thanks to God for His blessing and provision during this difficult time; and we continue to be extremely grateful to members for their continued financial support.

Stagecoach Dance School has increased their use to deliver dance classes on Saturdays and during some of the school holiday periods, and this has been the main source of room hire income for the year. However, following promotions by the Operations Manager, appointed June 2021, room hire from other organisations has also increased significantly. As a result, room hire has increased from £7,800 in 2020/21 to £27,961 in 2021/22; which is much higher than prior to the pandemic and is the main contributor to enable the Church to report an in-year surplus during 2021/22. Thank you Lord.

In being blessed ourselves, the Church continued to bless others by making several donations to the following other churches and charities during the year: Open Doors (£2,500); Barnabas Fund (£2,500); Cath and Angus Music (£2,400); Ian Rossol (£2,400); Jesus Worship House, Philippines (£500); Christian Institute (£500); CBM (£600); Harvesters Ministries (£600); Premier Radio (£500); Smartmove (£500).

The Church also responded financially to global difficulties that included donations to support Philippines' disaster of £1,745; and also £2,737 to Ukraine.

The Charity's bankers remain The Yorkshire Bank, which became Virgin Money in March 2021.

The Charity's independent examiners are Torevell Dent Limited, 1-3 St Ann's Place, Pellon Lane, Halifax.



Paul Mc Mahon
Chair

28 November 2022

THE KING'S CHURCH, HALIFAX

Statement of Trustees Responsibilities

for the year ended 31 March 2022

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards.

The law applicable to charities in England and Wales, the Charity Act 2011 and the provisions of the trust deed 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 incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- Select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011 and the provisions of the trust deed. 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.

THE KING'S CHURCH, HALIFAX

Independent Examiner's Report to the Trustees of The King's Church, Halifax

I report to the trustees on my examination of the accounts of The King's Church Halifax for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under sections 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

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:

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

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



S J Sutcliffe FCCA

Torevell Dent Limited

Chartered Certified Accountant

1-3 St Ann's Place

Pellon Lane

Halifax

HX1 5RB

Date:

THE KING'S CHURCH, HALIFAX

**Statement of Financial Activities
for the year ended 31 March 2022**

	Unrestricted Funds	Restricted Funds	2022 Total Funds	2021 Total Funds
Notes	£	£	£	£
Incoming Resources:				
Incoming from generated funds:				
Voluntary income	135,609	-	135,609	126,292
Incoming from charitable activities:				
Other income	32,351	-	32,351	16,418
	<u>167,960</u>	<u>-</u>	<u>167,960</u>	<u>142,710</u>
Resources Expended:				
Costs of generating funds				
Charitable activities	3 152,133		152,133	145,193
Governance costs	3 2,100	-	2,100	2,250
	<u>154,233</u>	<u>-</u>	<u>154,233</u>	<u>147,443</u>
Net (Outgoing)/Incoming Resources	13,727	-	13,727	(4,733)
Balance as at 1 April 2021	51,916	732,945	784,861	789,594
Balance as at 31 March 2022	<u>65,643</u>	<u>732,945</u>	<u>798,588</u>	<u>784,861</u>

THE KING'S CHURCH, HALIFAX


Balance Sheet
for the year ended 31 March 2022

	Notes	Unrestricted Funds £	Restricted Funds £	2022 Total Funds £	2021 Total Funds £
Fixed Assets					
Tangible assets	4	14,535	733,044	747,579	746,099
Current Assets					
Debtors	5	6,543	-	6,543	6,775
Cash at bank		63,015	7,120	70,135	61,914
		<u>69,558</u>	<u>7,120</u>	<u>76,678</u>	<u>68,689</u>
Creditors:					
Amounts falling due within one year	6	(18,450)	(7,219)	(25,669)	(29,927)
		<u>51,108</u>	<u>(99)</u>	<u>51,009</u>	<u>38,762</u>
Net Assets		<u>65,643</u>	<u>732,945</u>	<u>798,588</u>	<u>784,861</u>
Funds					
Unrestricted funds				65,643	51,916
Restricted funds				732,945	732,945
				<u>798,588</u>	<u>784,861</u>


The financial statements were approved by the Trustees on 28 November 2022 and signed on their behalf by:-



P. B. McMahon



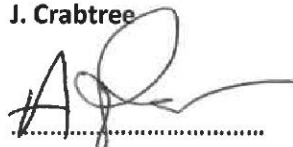
P. D. Clift



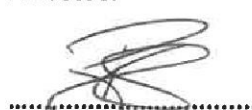
P. R. Hamlett



J. Crabtree



A. Prosser



P. Leeming

THE KING'S CHURCH, HALIFAX

Notes to the Accounts for the year ended 31 March 2022

1. Accounting Policies

a) Accounting Convention

The financial statements have been prepared under the historical cost convention, and in accordance with applicable Accounting Standards, the Statement of Recommended Practice, Accounting by Charities 2005 and the Charities Act 2011.

b) Incoming Resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

c) Resources Expended

Resources expended comprise all expenditure directly relating to the objects of the charity. When necessary, costs are allocated between direct charitable expenditure, fund raising and management and administration on an equitable basis

d) Fixed Assets

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

Freehold Property	- nil
Office Equipment	- 20% on written down value
Furnishings	- 20% on written down value
Musical Equipment	- 20% on written down value
Technical and Other Equipment	- 20% on written down value
Motor Vehicle	- 25% on cost

No depreciation is charged on Freehold Property as this is maintained to a standard to ensure that its value is at least equal to the value at which it is disclosed in the Financial Statements.

e) Taxation

The charity is exempt from tax on its charitable activities.

f) 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.

THE KING'S CHURCH, HALIFAX

Notes to the Accounts for the year ended 31 March 2022

2. Net income/(deficit) of trading subsidiary

The charity owns 100% of the share capital of The King's Coffee House Limited whose principal activity is the operation of a café for the benefit of the general public in addition to church groups and members. One of the charity's trustees sit on the Board of Directors of this company but receive no remuneration for doing so.

A summary of the result of the trading subsidiary for the year ended 31st March 2022 is as follows :

	£
Turnover	55,307
Government grants received	2,771
Cost of sales	(53,760)
Administration expenses	<u>(4,746)</u>
Net Loss	(428)
Corporation tax	-
Loss after tax	<u>(428)</u>

Accounts for the above subsidiary have been filed with the Registrar of Companies.

3. Resources Expended

	Unrestricted Funds £	Restricted Funds £	2022 Total Funds £	2021 Total Funds £
Charitable activities:				
Pastoral support and expenses	6,000	-	6,000	7,000
Mission and other charitable gifts	21,919	-	21,919	30,068
Premises expenses	28,540	-	28,540	22,921
Administration costs	78,576	-	78,576	75,817
Events and activities	5,791	-	5,791	1,199
Depreciation	5,375	-	5,375	4,093
Renovations	5,932	-	5,932	4,095
	<u>152,133</u>	<u>-</u>	<u>152,133</u>	<u>145,193</u>
Governance costs:				
Independent examiner's fee	2,100	-	2,100	2,250
	<u>2,100</u>	<u>-</u>	<u>2,100</u>	<u>2,250</u>

THE KING'S CHURCH, HALIFAX

**Notes to the Accounts
for the year ended 31 March 2022**

4. Tangible Fixed Assets

Unrestricted funds:

	Motor	Office equipment	Furnishings	Musical equipment	Technical and other equipment	Total
At 1 April 2021	1,163	701	3,878	395	6,918	13,055
Additions	-	105	2,902	2,249	1,599	6,855
Disposals	-	-	(250)	(2,075)	(15,010)	(17,335)
	<u>1,163</u>	<u>806</u>	<u>6,530</u>	<u>569</u>	<u>(6,493)</u>	<u>2,575</u>
Depreciation for period	(1,163)	(161)	(1,356)	(511)	(1,768)	(4,959)
Eliminated on disposals	-	-	250	1,988	14,681	16,919
At 31 March 2022	<u>-</u>	<u>645</u>	<u>5,424</u>	<u>2,046</u>	<u>6,420</u>	<u>14,535</u>

Restricted funds:

	Freehold 5 St James Street	Freehold King's Centre Park Road	Total
At 1 April 2021	120,000	613,044	733,044
Depreciation for period	-	-	-
At 31 March 2022	<u>120,000</u>	<u>613,044</u>	<u>733,044</u>

5. Debtors and prepayments

	Unrestricted Funds £	Restricted Funds £	2022 Total Funds £	2021 Total Funds £
Income tax recoverable	3,052	-	3,052	3,452
Other debtors	3,491	-	3,491	3,323
	<u>6,543</u>	<u>-</u>	<u>6,543</u>	<u>6,775</u>

6. Creditors - due within one year

	Unrestricted Funds £	Restricted Funds £	2022 Total Funds £	2021 Total Funds £
Specified funds	-	7,219	7,219	7,918
Creditors and accruals	18,450	-	18,450	22,009
	<u>18,450</u>	<u>7,219</u>	<u>25,669</u>	<u>29,927</u>

THE KING'S CHURCH, HALIFAX

Notes to the Accounts for the year ended 31 March 2022

7. Staff Costs	2022	2021
	£	£
Salaries and Wages	65,180	61,673
Social Security Costs	3,556	5,115
	<u>68,736</u>	<u>66,788</u>

8. Transactions with trustees

One of the trustees is also engaged in Ministry and in accordance with the Trust Deed, ministry fees and expenses were paid to him during the year as follows :

	2022	2021
	£	£
P. B.McMahon	<u>7,669</u>	<u>8,120</u>

THE KING'S CHURCH, HALIFAX

Detailed Statement of Financial Activities for the year ended 31 March 2022

Main account (unrestricted)

	2022		2021	
	£	£	£	£
Incoming Resources:				
Tithes and Gift Aid donations		108,322		103,874
Offerings and Gift Aid donations		-		2,500
Special offerings and other gifts		6,756		3,635
Earmarked gifts		3,710		1,055
Tax recovered on Gift Aid donations		16,821		15,168
Room Usage		27,961		7,800
Book sales		1,265		276
Church and other events		290		-
Sundry income		945		1,550
Café and catering		640		1,632
HMRC Furlough		1,085		4,865
Bank interest		165		295
		<u>167,960</u>		<u>142,650</u>
Resources Expended:				
Local ministry support	6,000		7,000	
Other ministry support	10,501		18,673	
Tithe	10,900		10,614	
Other charities and outreach	518		781	
Office salaries	68,736		66,788	
Leaders expenses	570		630	
Conference fees and expenses	240		(246)	
Motor expenses	1,423		1,148	
Depreciation: motor vehicles	1,163		1,163	
Miscellaneous expenses	-		10	
		<u>100,051</u>		<u>106,561</u>
Operating expenses				
Light and heat	13,810		13,115	
Insurances	8,449		4,536	
Water	932		1,165	
St James Street costs	751		1,431	
Technical equipment repairs	459		485	
		<u>24,401</u>		<u>20,732</u>
Carried Forward		43,508		15,357

THE KING'S CHURCH, HALIFAX
Detailed Statement of Financial Activities
for the year ended 31 March 2022

Main account (unrestricted)

	2022		2021	
	£	£	£	£
Brought Forward		43,508		15,357
Repairs, maintenance and renovations	10,071		2,189	
Telephone and internet	1,523		1,540	
Postage, stationery and printing	3,383		3,578	
Outreach courses and literature	280		44	
Independent examiner's fee	2,100		2,250	
Professional fees	603		-	
Children's work	657		500	
Magazines and books	875		310	
Catering	3,297		345	
Church and other events	682		-	
Sundry expenses	2,098		2,368	
Depreciation:				
Office equipment	161		175	
Furnishings	1,356		970	
Musical equipment	511		110	
Technical and other equipment	1,768		1,676	
Loss on disposal of fixed assets	416		-	
		<u>29,781</u>		<u>16,055</u>
Net (expenditure) / income		13,727		(698)
Balance brought forward		51,916		52,614
Balance carried forward		<u><u>65,643</u></u>		<u><u>51,916</u></u>

THE KING'S CHURCH, HALIFAX

**Detailed Statement of Financial Activities
for the year ended 31 March 2022**

Building Fund (restricted)

	2022		2021	
	£	£	£	£
Incoming resources:				
Gifts and donations		-		60
Investment interest		-		-
		<u>-</u>		<u>60</u>
Resources expended:				
Refurbishment	<u>-</u>		<u>4,095</u>	
		-		<u>4,095</u>
Net income/(expenditure)		-		(4,035)
Balance b/fwd.		732,945		736,980
Balance c/fwd.		<u><u>732,945</u></u>		<u><u>732,945</u></u>

THE KING'S CHURCH, HALIFAX

Detailed Statement of Financial Activities for the year ended 31 March 2022

Specified Funds

	As at 31-Mar-21 £	Receipts £	Payments £	As at 31-Mar-22 £
Blessing Fund	(1,598)	(921)	2,011	(508)
Healing Rooms	(2,989)	-	720	(2,269)
Children's Blessing Fund	(1,206)	-	25	(1,181)
Uganda Children	(1,666)	(2,949)	1,861	(2,754)
Mum2Mum	(190)	-	-	(190)
Mum's and Toddlers	(257)	(165)	105	(317)
Family life events	(12)	(5)	17	-
	<u>(7,918)</u>	<u>(4,040)</u>	<u>4,739</u>	<u>(7,219)</u>

THE KING'S CHURCH, HALIFAX

England & Wales - Charity number 701196

Accounts

Charity Number

701196

THE KING'S CHURCH, HALIFAX

Report and Accounts

for the year

31 March 2021

THE KING'S CHURCH, HALIFAX

Contents for the year ended 31 March 2021

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THE KING'S CHURCH, HALIFAX

Trust Information

for the year ended 31 March 2021

Charity Number	701196
Trustees	P. B.McMahon (Chair) P. D.Clift P. R .Hamlett J. Crabtree A. Prosser P. Leeming
Address	The King's Centre Park Road HALIFAX HX1 2TS
Independent Examiner	S J Sutcliffe FCCA Torevell Dent Limited 1-3 St Ann's Place Pellon Lane Halifax HX1 5RB
Bankers	Yorkshire Bank 7 Waterhouse Street HALIFAX HX1 1XZ
Solicitors	Finn Gledhill 1 - 7 Harrison Road HALIFAX HX1 2AG

THE KING'S CHURCH, HALIFAX

Trustees Annual Report

for the year ended 31 March 2021

The trustees submit their Annual Report and Accounts for the period ended 31 March 2021, which have been prepared in accordance with FRS 102, Accounting and Reporting by Charities 2005, and the Charities Act 2016.

Structure, Governance and Management

Governing document

The King's Church, Halifax Trust is constituted by a Deed of Trust and is a Registered Charity, No.701196 Its address is The King's Centre, Park Road, Halifax HX1 2TS.

Trustees:

Mr Paul McMahan Chair
Mr Paul Clift
Mr Peter Hamlett
Mr Jeffrey Crabtree
Mr Adrian Prosser
Mr Peter Leeming

Aims and Objectives

The prime objective of the Charity is the advancement of the Christian faith locally, nationally and internationally by any means including the preaching and proclamation of the Christian Gospel, the teaching of Christian doctrine and principles and the pastoral care of Christian people.

Other objectives are: -

- a) The relief of persons who are in conditions of need, hardship or distress or who are aged or sick.
- b) The advancement of education on the basis of Christian principles.

The charity made a number of staff changes during the year, as a result the charity now employs a full time Senior Pastor; a part time administrator (from November 2020); a part time Children's Worker (from January 2021); a part time caretaker; and supports other workers who have pastoral care of the church.

Paul McMahan continues as a part time Pastor to support Neil Deakin as Senior Pastor.

In November 2020 the full time Administrator, Trish Howe retired after faithfully, and excellently, serving the Church for over thirty years; she remains a part of the congregation and Church family.

In addition to the new post of part time Children's Worker, the Church will be appointing a part time Operations Manager from June 2021.

The finances of the church are very predominantly dependent upon the free will offerings of it's members.

Review of progress and achievements

The vision of the church remains as:

Welcoming in His presence
Taking out His power
Living as His people

THE KING'S CHURCH, HALIFAX

Trustees Annual Report (continued)

for the year ended 31 March 2021

Review of progress and achievements

During the 2020/21 period the Church, along with wider society, has been significantly impacted upon by the Corona virus pandemic. The Church was required to close in March 2020 and reopened in July 2020 when allowed and in adherence to government guidelines on social distancing and following the restrictions on worship. Following further national and local lockdown arrangements, the Church again re-opened and a small number of the congregation has attended Church on Sundays. From May 2021, when restrictions eased further, the number attending Church on Sundays has started to increase.

Whilst the Church has not been able to operate and 'open' normally, the Sunday Church service moved online with pre-recorded contributions from worship leaders, children's workers as well as the 'message' being delivered by the Pastors and other senior leaders. In order to facilitate this change in delivery, investment was made to further develop the website; and IT equipment required for this new way of doing things was purchased. The meetings were recorded and have been made available on Facebook and You Tube. In addition, DVD copies of the meetings were available for anyone not able to access them online.

Although much of the 'normal' work of the Church had to stop due to the pandemic, most of the staff employed by the Church were required to work in a different and more flexible way. However, when the building was closed, the caretaker was placed on furlough. This was changed to 'flexible furlough' when the Church started to re-open in a limited way, as allowed by Government rules.

The Healing Rooms ministry had ceased to meet at Jubilee House during the year because of the pandemic but appointments for 'Zoom Prayer' were made available. Healing Rooms hope to restart face to face meetings in October 2021.

Mary Spencer has continued as the prayer coordinator for the Church although the frequency of the House of Prayer meetings has reduced in response to lockdown requirements. These have recommenced in 2021.

The child sponsorship scheme to help educate some of the children in Uganda continued, although, as the education delivery was stopped for some months in summer 2020, payments were delayed until this re-started in the autumn term.

The local initiative of 'Chaplaincy outreach' that aims to reach out and engage with people in and around Halifax also ceased, but this was able to re-start earlier in 2021 when outdoor engagement with people was again allowed.

The Drop in Centre based in Ebenezer Methodist Church has historically been supported by quite a number of Church members. It was required to change its operation in response to the pandemic but members continue to support.

The King's Coffee House Ltd continues to function as a separate trading company. The café was required to close in March 2020. However, as a response to the pandemic and the Church's desire to enable the café to provide a 'meals on wheels' service in summer 2020, the Church financially supported the café during this period. The provision of 'meals on wheels' to vulnerable members of our Church and also the wider community, was very much appreciated by the recipients.

THE KING'S CHURCH, HALIFAX

Trustees Annual Report (continued)

for the year ended 31 March 2021

Review of progress and achievements

The normal Church 'family life' events i.e. meal events such as BBQ, buffets, Christmas meal and the usual annual car rally were cancelled this year. However, the community of the Church continued to be encouraged through the delivery of God's word via a range of opportunities, Zoom Prayer etc. As well as reaching out to people on an individual level via Connect Groups and the work of the Pastors, senior leaders and other pastoral staff. Prayer support continued to be given via email requests and communications, of which, praise God, many were answered.

The Church continued to invest in the facilities and fabric of the Church buildings with the opportunity of the Church being closed taken advantage of in order to develop and redecorate the upstairs hall at King's Church as well as improving its functionality and IT resources. In addition, a major redevelopment of the reception and foyer area to make it more welcoming, as well as providing practical office spaces, started in March 2021, and is currently nearing completion.

Although the Church has been significantly impacted by the pandemic, the Church members have continued in the faithful support of the Church with many changing the way that they 'give' in order to continue to provide tithes and offerings in an electronic and online format. Although the Church income has dropped, so too has expenditure; therefore the Trustees remain confident that the Church will continue as a going concern.

The Church continues to comply with the requirement to provide a pension scheme which it has done via Peoples Pension, as part of 'auto enrolment' that came in to effect from November 2016. The Church complied with the requirement to re-enrol appropriate staff on to the pension scheme in November 2019 and this process will be required again in November 2022.

Finances

The attached financial statements show the current state of the finances.

The total income of the Church has decreased from £177,411 in 2019/20 to £142,710 in 2020/21; however, expenditure also decreased from £170,399 in 2019/20 to £147,443 in 2020/21. As a result the Church finances report an in year deficit of £4,733 for the 2020/21 year, for which we give thanks to God for His blessing and provision during this difficult time; and we continue to be extremely grateful to members for their continued financial support.

Stagecoach Dance School started to use the building to deliver dance classes on Saturdays and during some of the school holiday periods, restrictions permitted, and this has been the main source of room hire income for the year, with all other meetings being required to cease. As a result, room hire is reduced from £13,654 in 2019/20 to £7,800 in 2020/21; however represents a positive position considering the circumstances.

In being blessed ourselves, the Church continued to bless others by making several donations to the following other churches and charities during the year: Open Doors (£2,000); Barnabas Fund (£2,000); Eurovision (£1,000); Deo Musoke (£1,000); St Georges Crypt (£500); Jesus Worship House, Philippines (£500); Ian Rossol (£500); Charles Kudzerama (£514): A further balance of tithe of tithes of £3,100 intended to be distributed in 2020/21

THE KING'S CHURCH, HALIFAX

Trustees Annual Report (continued)

for the year ended 31 March 2021

Finances

was carried forward in to 2021/22 and has already been distributed along with £10,600 relating to tithe of tithes for 2020/21.

The Church received £4,865 from HMRC in relation to Coronavirus Job Retention Scheme (furlough).

The Charity's bankers remain The Yorkshire Bank, which became Virgin Money in March 2021.

The Charity's independent examiners are Torevell Dent Limited, 1-3 St Ann's Place, Pellon Lane, Halifax.

Paul Mc Mahon
Chair
28 September 2021

THE KING'S CHURCH, HALIFAX

Statement of Trustees Responsibilities

for the year ended 31 March 2021

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards.

The law applicable to charities in England and Wales, the Charity Act 2011 and the provisions of the trust deed 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 incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- Select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011 and the provisions of the trust deed. 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.

THE KING'S CHURCH, HALIFAX

Independent Examiner's Report to the Trustees of The King's Church, Halifax

I report to the trustees on my examination of the accounts of The King's Church Halifax for the year ended 31 March 2021

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under sections 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

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:

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

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



S J Sutcliffe FCCA
Torevell Dent Limited
Chartered Certified Accountant
1-3 St Ann's Place
Pellon Lane
Halifax
HX1 5RB

Date: 28 September 2021

THE KING'S CHURCH, HALIFAX

Statement of Financial Activities
for the year ended 31 March 2021

	Notes	Unrestricted Funds £	Restricted Funds £	2021 Total Funds £	2020 Total Funds £
Incoming Resources:					
Incoming from generated funds:					
Voluntary income		126,232	60	126,292	158,492
Incoming from charitable activities:					
Other income		16,418	-	16,418	18,919
		<u>142,650</u>	<u>60</u>	<u>142,710</u>	<u>177,411</u>
Resources Expended:					
Costs of generating funds					
Charitable activities	3	141,098	4,095	145,193	168,467
Governance costs	3	2,250	-	2,250	1,932
		<u>143,348</u>	<u>4,095</u>	<u>147,443</u>	<u>170,399</u>
Net (Outgoing)/Incoming Resources		(698)	(4,035)	(4,733)	7,012
Balance as at 1 April 2020		52,614	736,980	789,594	782,582
Balance as at 31 March 2021		<u>51,916</u>	<u>732,945</u>	<u>784,861</u>	<u>789,594</u>

THE KING'S CHURCH, HALIFAX

Balance Sheet
for the year ended 31 March 2021

	Notes	Unrestricted Funds £	Restricted Funds £	2021 Total Funds £	2020 Total Funds £
Fixed Assets					
Tangible assets	4	13,055	733,044	746,099	746,755
Current Assets					
Debtors	5	6,775	-	6,775	12,704
Cash at bank		54,095	7,819	61,914	55,740
		60,870	7,819	68,689	68,444
Creditors:					
Amounts falling due within one year	6	(22,009)	(7,918)	(29,927)	(25,605)
		38,861	(99)	38,762	42,839
Net Assets		51,916	732,945	784,861	789,594
Funds					
Unrestricted funds				51,916	52,614
Restricted funds				732,945	736,980
				784,861	789,594

The financial statements were approved by the Trustees on 28th September 2021 and signed on their behalf by:-

.....
P. B. McMahon

.....
J. Crabtree

.....
P. D. Clift

.....
A. Prosser

.....
P.R. Hamlett

.....
P. Leeming

THE KING'S CHURCH, HALIFAX

Notes to the Accounts for the year ended 31 March 2021

1. Accounting Policies

a) Accounting Convention

The financial statements have been prepared under the historical cost convention, and in accordance with applicable Accounting Standards, the Statement of Recommended Practice, Accounting by Charities 2005 and the Charities Act 2011.

b) Incoming Resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

c) Resources Expended

Resources expended comprise all expenditure directly relating to the objects of the charity. When necessary, costs are allocated between direct charitable expenditure, fund raising and management and administration on an equitable basis

d) Fixed Assets

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

Freehold Property	- nil
Office Equipment	- 20% on written down value
Furnishings	- 20% on written down value
Musical Equipment	- 20% on written down value
Technical and Other Equipment	- 20% on written down value
Motor Vehicle	- 25% on cost

No depreciation is charged on Freehold Property as this is maintained to a standard to ensure that its value is at least equal to the value at which it is disclosed in the Financial Statements.

e) Taxation

The charity is exempt from tax on its charitable activities.

f) 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.

THE KING'S CHURCH, HALIFAX

Notes to the Accounts for the year ended 31 March 2021

2. Net income/(deficit) of trading subsidiary

The charity owns 100% of the share capital of The King's Coffee House Limited whose principal activity is the operation of a café for the benefit of the general public in addition to church groups and members. One of the charity's trustees sit on the Board of Directors of this company but receive no remuneration for doing so.

A summary of the result of the trading subsidiary for the year ended 31st March 2021 is as follows :

	£
Turnover	29,963
Government grants received	11,634
Cost of sales	(37,867)
Administration expenses	<u>(3,649)</u>
Net Profit	81
Corporation tax	-
Profit after tax	<u>81</u>

Accounts for the above subsidiary have been filed with the Registrar of Companies.

3. Resources Expended

	Unrestricted Funds	Restricted Funds	2021 Total Funds	2020 Total Funds
	£	£	£	£
Charitable activities:				
Pastoral support and expenses	7,000	-	7,000	29,605
Mission and other charitable gifts	30,068	-	30,068	25,477
Premises expenses	22,921	-	22,921	28,003
Administration costs	75,817	-	75,817	70,652
Events and activities	1,199	-	1,199	9,276
Depreciation	4,093	-	4,093	4,029
Renovations	-	4,095	4,095	1,425
	<u>141,098</u>	<u>4,095</u>	<u>145,193</u>	<u>168,467</u>
Governance costs:				
Independent examiner's fee	2,250	-	2,250	1,932
	<u>2,250</u>	<u>-</u>	<u>2,250</u>	<u>1,932</u>

THE KING'S CHURCH, HALIFAX

Notes to the Accounts for the year ended 31 March 2021

4. Tangible Fixed Assets

Unrestricted funds:

	Motor	Office equipment	Furnishings	Musical equipment	Technical and other equipment	Total
At 1 April 2020	2,326	312	4,322	505	6,246	13,711
Additions	-	564	526	-	2,478	3,568
Disposals	-	-	-	-	-	0
	2,326	876	4,848	505	8,724	17,279
Depreciation for period	1,163	175	970	110	1,806	4,224
Eliminated on disposals	-	-	-	-	-	-
At 31 March 2021	1,163	701	3,878	395	6,918	13,055

Restricted funds:

	Freehold 5 St James Street	Freehold King's Centre Park Road	Total
At 1 April 2020	120,000	613,044	733,044
Depreciation for period	-	-	-
At 31 March 2021	120,000	613,044	733,044

5. Debtors and prepayments

	Unrestricted Funds £	Restricted Funds £	2021 Total Funds £	2020 Total Funds £
Income tax recoverable	3,452	-	3,452	9,720
Other debtors	3,323	-	3,323	2,984
Coffee House rent debtor	-	-	-	-
	6,775	-	6,775	12,704

6. Creditors - due within one year

	Unrestricted Funds £	Restricted Funds £	2021 Total Funds £	2020 Total Funds £
Specified funds	-	7,918	7,918	5,256
Accruals	22,009	-	22,009	20,349
	22,009	7,918	29,927	25,605

THE KING'S CHURCH, HALIFAX

Notes to the Accounts for the year ended 31 March 2021

7. Staff Costs	2021	2020
	£	£
Salaries and Wages	61,673	53,841
Social Security Costs	5,115	4,969
	<u>66,788</u>	<u>58,810</u>

8. Transactions with trustees

One of the trustees is also engaged in Ministry and in accordance with the Trust Deed, ministry fees and expenses were paid to him during the year as follows :

	2021	2020
	£	£
P. B.McMahon	<u>8,120</u>	<u>30,381</u>