COMMUNITY CHURCH KILLINGWORTH CIO

REPORT AND FINANCIAL STATEMENTS
For the year ended 31 March 2026

Charity Number 1156220

COMMUNITY CHURCH KILLINGWORTH CIO

ANNUAL REPORT AND FINANCIAL STATEMENTS

For the year ended 31 March 2026

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COMMUNITY CHURCH KILLINGWORTH CIO
TRUSTEES ANNUAL REPORT
For the year ended 31 March 2026

The trustees are pleased to present their annual trustees' report together with the financial statements of the charity for the year ended 31 March 2026.

The financial statements comply with the Charities Act 2022, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective October 2019)

1. Objectives and Activities

Aims of the Charity

- The advancement of the Christian faith.
- The relief of sickness, financial poverty and hardship.
- The promotion of good health through the provision of funds, goods and services, and counselling both in the UK and overseas.
- The furtherance of religious or secular public education through the provision of life skills both here and overseas.

Objectives, strategies and activities for the year

Sunday morning meetings took place weekly in their usual rented venue throughout 2025/26 and a range of midweek groups continued to meet in various members' homes. The monthly church prayer meeting continued to meet in the usual local community building.

At least one of the midweek groups prefers to meet online using Zoom and they have continued to do this for the majority of their meetings although do also meet in person at least once a month.

Within the main Sunday meeting there continues to be an age-based stream focused on children and youth. All aspects of church Sunday meetings are open to all, members and visitors alike and all are made welcome. It has again been a pleasure to welcome more visitors in the last year than we have seen in preceding years and grow relationships with those who have begun to attend regularly.

Throughout the year the church has continued to provide poverty relief, meeting needs in the local community where members have become aware of them regardless of whether those who benefit are church members or not. Local outreach events have also been held in partnership with members from other local churches and the Streetlights group continue to pray for the community street by street on a daily basis.

We have provided ongoing financial support to a family in Romania who are helping to meet the needs particularly of children and the elderly in the village of Poiana.

Financial support has also continued to a family in Mexico whose ministry includes the building of homes for the poor and homeless alongside various leadership roles in the mission with whom they minister.

Our partnership with the Nepali couple in Kathmandu has developed further over the last year – we receive regular ministry and family updates from them and have been able to offer support for a number of initiatives including an outreach trip to remote areas of the far west of Nepal as well as helping meet some family needs. Some funding for this has been from church funds and some has been direct from members.

The provision of food, clothing and toiletries to local charities working with the homeless and needy of our city has continued. Alongside this, the church continues to provide monthly financial support to Destiny Streetworx (a local ministry reaching out to homeless and needy people in Newcastle city centre) and The People's Kitchen (a local ministry who provide a welcoming warm space and hot meals to all in need, again in Newcastle city centre). A grocery collection for the People's Kitchen is also now taking place each month.

2. Public Benefit Statement

The Objects of the Church are for the public benefit:

1) to advance the Christian faith;
2) to relieve those in need by reason of youth, age, ill-health, disability, financial or other disadvantage in our community, nation and the world in such ways as the Trustees from time to time may think fit;
3) to advance education in our community, nation and the world in such ways as the Trustees from time to time may think fit.

3. Policy on Grant Making

No grants are made.

4. Policy on Social Investment

No social investments are made.

5. Contribution by Volunteers

As the church has no employees all activities and elements of church life, both internal and outreach focused, are carried out by volunteers.

6. Achievements and Performance

Covered under objectives and activities above

7. Fundraising

The church remains entirely funded by the generous regular giving of its members.

8. Investments

No investments made.

9. Financial review

Review of the year
The results for the year and the charity's financial position at the end of the year are shown in the attached financial statements.

During the year the Charity had income of £62,744 (2025: £50,104) of which £nil was restricted (2025: £nil) and expenditure of £38,469 (2025: £54,531) of which £nil was restricted (2025: £nil). There was an operating surplus of £24,275 (2025: deficit of £4,427) of which £nil was restricted (2025: £nil).

At 31 March 2026 the Charity had net assets of £171,196 (2025: £146,921) of which £nil was restricted (2025: £nil).

Reserves policy/Going concern
The Trustees consider the level of reserves, £171,196 (2025: £146,921), prudent for the Charity at this time taking into account potential liabilities in the event that the charity ceased. Our Reserves Policy is reviewed annually.

10. Risk Management

The principal risk to the charity is that the church members giving would cease or decrease significantly. This is mitigated by the fact that a monthly internal finance report is circulated to the trustees – in the past 12 months this has shown a healthy month on month surplus so there is no concern in this respect at present.

11. Plans for future periods

The church is planning to continue the activities undertaken during 2025/26 in the coming year.

12. Reference and administrative details of the charity, its trustees and advisors

Registered charity name	Community Church Killingworth CIO
Charity number	1156220
Registered office	5 Orchard Close, Killingworth, Newcastle upon Tyne NE12 6YZ
T**rustees and Members of the Board**	David Forrest (chair) – appointed 03.02.2014. David Glover – appointed 03.02.2014. Peter Bentley – appointed 03.02.2014. Alastair Hetherington (treasurer / secretary) appointed 03.02.2014.
Independent Examiner	Doug Maltman FMAAT Connected Voice Business Services One Strawberry Lane Newcastle upon Tyne. NE1 4BX.
Bankers	Barclays Bank
Solicitors	Mincoffs Solicitors LLP 5 Osborne Terrace Newcastle upon Tyne NE2 1SQ

13. Fund held as custodian trustees on behalf of others

No such funds are held

14. Exemptions from disclosures

There are no such exceptions

15. Structure, governance and management

Governing Document
The organisation is a Charitable Incorporated Organisation - Foundation registered on 14 March 2014 as a body corporate under part 11 of the Charities Act 2011.

Recruitment and Appointment of the Board
The trustees will continue to seek new members of the board at such times, as they are deemed necessary. Appointment is agreed by existing board members. Trustees are selected on the basis of specialist skills and commitment to the objectives and aims of the organisation.

Board Induction and Training
New Board Members are introduced to the work of the organisation and informed of their legal roles and responsibilities at an induction meeting. The induction and training programme for new Board Members includes:

- A briefing by the Chair or Chief Executive
- An explanation of roles and responsibilities as a Board Member
- Copies of the main charity documents including the Memorandum and Articles of Association and the Financial Statements
- Copy of the business plan and most recent evaluation report
- Copies of recent board papers including budgets and management accounts
- A copy of the Charity Commission publication "How to be an Effective Trustee"
- A copy of the governance structure.

The current insurance policy provides trustee indemnity cover.

16. Related parties

No related parties

17. Statement of Trustee Responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity SORP 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 incoming resources and application of resources, including the receipts and payments of the charity for that year. In preparing those financial statements, the trustees are required to:

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

The trustees are responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 15.10.2026 and signed on their behalf by:

David T Forrest
Chair

COMMUNITY CHURCH KILLINGWORTH CIO

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

For the year ended 31 March 2026

I report on the financial statements of Community Church Killingworth CIO for the year ended 31 March 2026, which are set out on pages 7 to 15.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2022 ("the Charities Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a ‘true and fair view’ and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

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

I have 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.

Doug Maltman FMAAT

Fellow Member of the Association of Accountancy Technicians
Connected Voice Business Services
One Strawberry Lane
Newcastle upon Tyne
NE1 4BX
Date: 15.10.2026

COMMUNITY CHURCH KILLINGWORTH CIO

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 March 2026

	Notes	Unrestricted Funds	Restricted Funds	**Total 2026**	Total 2025 (Revised)
		£	£	**£**	£
Income from:					
Donations and legacies	6	59,550	-	**59,550**	47,941
Other trading activities	7	1,467	-	**1,467**	20
Investments	8	1,727	-	**1,727**	2,143
Total income		62,744	-	**62,744**	50,104
Expenditure on:					
Charitable activities					
Operation of the charity	9	38,469	-	**38,469**	54,531
Total expenditure		38,469	-	**38,469**	54,531
Net income/(expenditure) and net movement of funds		24,275	-	**24,275**	(4,427)
Reconciliation of funds					
Total funds brought forward		146,921	-	**146,921**	151,348
Total funds carried forward		171,196	-	**171,196**	146,921

The Statement of Financial Activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities

The notes on pages 9 to 15 form an integral part of these accounts.

COMMUNITY CHURCH KILLINGWORTH CIO

Charity Number 1156220

BALANCE SHEET

As at 31 March 2026

	Notes	£	Total 2026 £	£	Total 2025 £
Fixed assets					
Tangible assets	13		-		196
Total fixed assets			**-**		**196**
Current assets					
Debtors	14	7,415		-	
Cash at bank and in hand	15	164,466		147,386	
Total current assets		**171,881**		**147,386**	
Creditors: amounts falling due within one year	16	**(685)**		**(661)**	
Net current assets			**171,196**		**146,725**
Total net assets or liabilities			**171,196**		**146,921**
Funds of the charity					
Unrestricted income funds			171,196		146,921
Restricted income funds			-		-
Total funds			**171,196**		**146,921**

The notes on pages 9 to 15 form an integral part of these accounts.

These financial statements were approved by the Board on: 15.10.2026

and are signed on its behalf by: D T Forrest
Chair

1 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

2 Basis of accounting

2.1 Basis of preparation

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

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

Community Church Killingworth CIO meets the definition of a public benefit entity under FRS 102.

2.2 Preparation of the accounts on a going concern basis

The charity reported total unrestricted funds at the year end of £171,196 and has already secured a significant amount of funding for the current year. The trustees are of the view that the immediate future of the charity for the next 12 months is secure and that on this basis the charity is a going concern.

3 Income

3.1 Recognition of income

Income is recognised when the charity has entitlement to the resources, any performance conditions attached to the item(s) of income have been met, it is more likely than not that the resources will be received and the monetary value can be measured with sufficient reliability

3.2 Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by FRS102 SORP or FRS102.

3.3 Grants and donations

Income from government and other grants, whether ‘capital’ grants or ‘revenue’ grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria of income recognition are met.

3.4 Volunteer help

The value of volunteer help received is not included in the accounts but is described in the trustees' annual report.

3.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

3.6 Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

4 Expenditure and liabilities

4.1 Liability recognition

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

4.2 Charitable activities

Expenditure on charitable activities includes the costs of work and other activities undertaken to further the purposes of the charity and their associated support costs.

4.3 Governance and support costs

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

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

4.4 Irrecoverable VAT

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

4.5 Creditors

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

5 Assets

5.1 Tangible fixed assets for use by the charity

Individual fixed assets costing £500 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis, the charity does not currently have any tangible fixed assets:

Office equipment	Three years straight line.

Analysis of income

		Unrestricted Funds £	Restricted Funds £	**Total 2026 £**	Total 2025 £
6	**Donations and legacies**				
	Donations and gifts	15,743	-	**15,743**	12,703
	Gift Aid donations	28,393	-	**28,393**	27,344
	Services	100	-	**100**	-
	Gift Aid	15,314	-	**15,314**	7,894
		59,550	-	**59,550**	47,941
7	**Other trading activities**				
	Other income	1,467	-	**1,467**	20
		1,467	-	**1,467**	20
8	**Income from investments**				
	Bank interest	1,727	-	**1,727**	2,143
		1,727	-	**1,727**	2,143

Income was £62,744 (2025: £50,104) of which £62,744 was unrestricted or designated (2025: £50,104) and £0 was restricted (2025: £0)

Analysis of expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	**Total 2026 £**	Total 2025 £
9 ***Charitable activities***				
Direct costs				
Support	120	-	**120**	-
Services	-	-	**-**	7,250
Training	100	-	**100**	172
Pastoral gifts	271	-	**271**	704
Speakers	150	-	**150**	750
Children's work	268	-	**268**	296
Outreach	2,519	-	**2,519**	-
Project venue hire	260	-	**260**	3,280
Project resources	858	-	**858**	175
Other project costs	1,133	-	**1,133**	255
Support costs				
Administration	1,248	-	**1,248**	849
Building capital refunds	-	-	**-**	2,800
Licences	415	-	**415**	386
External support	26,065	-	**26,065**	34,415
Insurance	466	-	**466**	444
Room hire	3,120	-	**3,120**	200
Refreshments	-	-	**-**	450
Equipment	189	-	**189**	67
Building expenses	344	-	**344**	305
Depreciation	196	-	**196**	195
Professional fees	-	-	**-**	60
Bank charges	62	-	**62**	-
Other expenses	-	-	**-**	817
Governance costs				
Independent examiner's fees for reporting on the accounts	685	-	**685**	661
	38,469	-	**38,469**	54,531

Expenditure on charitable activities was £38,469 (2025: £54,531) of which £38,469 was unrestricted or designated (2025: £54,531) and £0 was restricted (2025: £0)

10 **Fees for examination of the accounts**

	2026 £	2025 £
Independent examiner's fees for reporting on the accounts	**685**	661
	685	661

There were no other fees paid to the examiner (2025: £nil)

11 **Transactions with trustees**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.

Trustees' expenses

No trustee expenses have been incurred in the year.

Transaction(s) with related parties

There have been no related party transactions in the reporting period.

12 **Corporation Taxation**

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

13 **Tangible fixed assets**	**Office equipment 2026 £**	**Total 2026 £**
Cost		
Balance brought forward	586	**586**
Additions	-	**-**
Disposals	-	**-**
Balance carried forward	586	**586**
Depreciation		
Basis		
Rate		
Balance brought forward	390	**390**
Depreciation charge for year	196	**196**
Disposals	-	**-**
Balance carried forward	586	**586**
Net book value		
Brought forward	196	**196**
Carried forward	-	-

14 **Debtors and prepayments (receivable within 1 year)**

	2026 £	2025 £
Gift Aid	**7,415**	-
	7,415	-

15 **Cash at bank and in hand**

	2026	2025
	£	£
CCK current account	**9,690**	5,361
Deposit account	**153,320**	141,593
CCK cash	**1,456**	432
	164,466	147,386

16 **Creditors and accruals (payable within 1 year)**

	2026	2025
	£	£
Accruals		
Independent examination of accounts	**685**	661
	685	661

17 **Events after the end of the reporting period**

No other significant events affecting the Charity since the year end.

18 **Analysis of charitable funds**

Analysis of movements in unrestricted funds
For the year ended 31 March 2026

Unrestricted funds	**Fund balances brought forward** £	**Incoming resources** £	**Resources expended** £	**Transfers** £	**Fund balances carried forward** **£**
General unrestricted fund	126,921	62,744	(38,469)	-	**151,196**
Designated funds					
Bequest to Community Church	20,000	-	-	-	**20,000**
Totals	146,921	62,744	(38,469)	-	**171,196**

Purpose of unrestricted funds

General unrestricted fund	The 'free reserves' of the charity
Designated Fund - Bequest to Community Church	Cost of employing a Youth leader in the future.

19 **Capital commitments**

As at 31 March 2026, the charity had no capital commitments. (2025 £nil)

20 **Guarantee**

There have been no guarantees given by the charity at 31 March 2026.

21 **Debt**

There is no debt outstanding which is owed by the charity and which is secured by an excess charge on any of the assets of the charity at 31 March 2026.

22 **Governing document**

The organisation is a Charitable Incorporated Organisation - Foundation registered on 14 March 2014 as a body corporate under part 11 of the Charities Act 2022.

23 **Analysis of net assets between funds**

	Unrestricted Funds £	Restricted Funds £	**Total 2026 £**	Total 2025 £
Tangible fixed assets	-	-	**-**	196
Cash at bank and in hand	164,466	-	**164,466**	147,386
Other net current assets/(liabilities)	6,730	-	**6,730**	(661)
	171,196	-	**171,196**	146,921