

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').

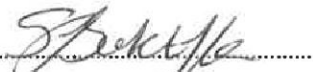
I report in respect of my examination of the Trust's accounts carried out under sections 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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

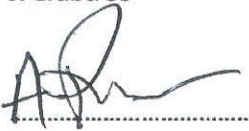
	Notes	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	2022 Total Funds £
Fixed Assets					
Tangible assets	4	11,706	733,044	744,750	747,579
Current Assets					
Debtors	5	12,699	-	12,699	6,543
Cash at Bank		81,283	3,522	84,805	70,135
		<u>93,982</u>	<u>3,522</u>	<u>97,504</u>	<u>76,678</u>
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)