

REGISTERED COMPANY NUMBER: 12962242 (England and Wales)
REGISTERED CHARITY NUMBER: 1193037

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023
FOR
THE KING'S OUTREACH

THE KING'S OUTREACH
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FOR THE YEAR ENDED 31 MARCH 2023

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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Our charity's main activities are based in Lincolnshire. Our working name is Naomi's Garden within which we aim to be a source of hope and a place of achievement for anyone who is facing challenges. We offer a number of therapies and services to facilitate relief from, and triumph over, the effects of disability, sickness, suffering, isolation and hardship.

Public benefit

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit and complied with section 17(5) of the 2011 Charities Act when reviewing the aims and objectives prior to planning and developing activities.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The King's Outreach (TKO) is a non-religious charity, which was founded in April 2001. The charity has continued to focus its efforts this year in developing the accessibility of its services to the local community under its working name 'Naomi's Garden.' This has primarily been on providing conductive education lessons for children and adults with neurological disorders with sessions being hosted at Bowen House where we have reached capacity in respect of what we can achieve within the facilities we have. There has been a continued pick up on sessions throughout the year as children and adults with neurological challenges have experienced unprecedented success and passed on the good news to others. In addition, the charity has opened a Special Educational Needs and Disability Department which provides 1:1 tutoring for children and young adults with sensory processing disorders, ADHD, Autism and other learning difficulties. All of this has led the charity to source a building for its own permanent use - a home for Naomi's Garden. The charity has now completed on the purchase of the new premises through continued fundraising and a loan / grant from Key Fund of £ 30,800 / £ 9,200.

The charity has undertaken some major events to raise funds including parachute jumps, a 3 day walk from Buckingham Palace to Worthing Pier, Cycle rides and another team on the Yorkshire Three Peaks Challenge. The charity has also hosted a Spring Banquet / Auction and supported many others within our community who have sought to raise funds for us.

The charity's HAF Programme (Holiday Activities and Food) has continued to run in the summer, Christmas and Easter holidays; providing healthy meals, physical activity and enrichment programmes. HAF is a Government funded programme that provides Reception to Year 11 pupils, who receive benefits-related free school meals in Lincolnshire.

FINANCIAL REVIEW

Reserves policy

In accordance with the charity's Reserve Policy the sum of £ 6,000 is set aside. This is the amount that the charity needs to cover its overheads for 6 months if there were to be no funds or income during that period.

FUTURE PLANS

Through promotions and events the charity has harnessed the support of many local businesses and organisations who are working with us to refurbish our new premises; to make them fit for purpose. It is hoped that this work is completed in 2024.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

12962242 (England and Wales)

Registered Charity number

1193037

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

Registered office

Bowen House
Manby Park
Manby
LOUTH
LN11 8UT

Trustees

Mrs. S. J. Walker
Mrs. D Rusling
Mrs. H Lindsey
Mrs A Franklin

Independent Examiner

C. M. Tams F.C.A.
Smethurst & Co LLP
12 Abbey Road
GRIMSBY
DN32 0HL

Bankers

HSBC Bank plc
Commarket
Town Centre
Louth
LN11 9QB

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of The King's Outreach for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 charitable company 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 charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 21 December 2023 and signed on its behalf by:

Mrs A Franklin - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE KING'S OUTREACH**

Independent examiner's report to the trustees of The King's Outreach ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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

C. M. Tams F.C.A.

Smethurst & Co LLP
12 Abbey Road
GRIMSBY
DN32 0HL

21 December 2023

THE KING'S OUTREACH

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	Unrestricted fund £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		1,383	70,845	72,228	17,652
Charitable activities					
Core		31,531	-	31,531	24,477
Other trading activities	2	5,632	-	5,632	25,927
Total		<u>38,546</u>	<u>70,845</u>	<u>109,391</u>	<u>68,056</u>
EXPENDITURE ON					
Raising funds		3,083	1,824	4,907	5,058
Charitable activities					
Core		40,761	14,823	55,584	34,324
Total		<u>43,844</u>	<u>16,647</u>	<u>60,491</u>	<u>39,382</u>
NET INCOME/(EXPENDITURE)		(5,298)	54,198	48,900	28,674
Transfers between funds	10	74,466	(74,466)	-	-
Net movement in funds		69,168	(20,268)	48,900	28,674
RECONCILIATION OF FUNDS					
Total funds brought forward		7,047	34,564	41,611	12,937
TOTAL FUNDS CARRIED FORWARD		<u><u>76,215</u></u>	<u><u>14,296</u></u>	<u><u>90,511</u></u>	<u><u>41,611</u></u>

BALANCE SHEET
31 MARCH 2023

	Notes	Unrestricted fund £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
FIXED ASSETS					
Tangible assets	6	167,306	-	167,306	168,765
CURRENT ASSETS					
Debtors	7	15,163	-	15,163	7,817
Cash at bank		4,289	14,296	18,585	38,465
		<u>19,452</u>	<u>14,296</u>	<u>33,748</u>	<u>46,282</u>
CREDITORS					
Amounts falling due within one year	8	(110,543)	-	(110,543)	(173,436)
NET CURRENT ASSETS		<u>(91,091)</u>	<u>14,296</u>	<u>(76,795)</u>	<u>(127,154)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>76,215</u>	<u>14,296</u>	<u>90,511</u>	<u>41,611</u>
NET ASSETS		<u>76,215</u>	<u>14,296</u>	<u>90,511</u>	<u>41,611</u>
FUNDS	10				
Unrestricted funds				76,215	7,047
Restricted funds				<u>14,296</u>	<u>34,564</u>
TOTAL FUNDS				<u>90,511</u>	<u>41,611</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 21 December 2023 and were signed on its behalf by:

Mrs A Franklin - Trustee

THE KING'S OUTREACH

NOTES TO THE FINANCIAL STATEMENTS **FOR THE YEAR ENDED 31 MARCH 2023**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

Freehold property	-	2% Straight Line
Fixtures and fittings	-	15% Straight Line

Freehold property includes £10,000 for land costs. The land cost is not depreciated.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

2. OTHER TRADING ACTIVITIES

	31.3.23	31.3.22
	£	£
Fundraising events	5,632	25,927

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.23	31.3.22
	£	£
Independent examiner fee	792	648
Depreciation - owned assets	3,522	1,022

THE KING'S OUTREACH

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

Travel expenses totalling £146 were paid to trustees during the year ended 31 March 2023. There were no other trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	878	16,774	17,652
Charitable activities			
Core	24,477	-	24,477
Other trading activities	-	25,927	25,927
Total	<u>25,355</u>	<u>42,701</u>	<u>68,056</u>
EXPENDITURE ON			
Raising funds	-	5,058	5,058
Charitable activities			
Core	26,695	7,629	34,324
Total	<u>26,695</u>	<u>12,687</u>	<u>39,382</u>
NET INCOME/(EXPENDITURE)	(1,340)	30,014	28,674
RECONCILIATION OF FUNDS			
Total funds brought forward	8,387	4,550	12,937
TOTAL FUNDS CARRIED FORWARD	<u><u>7,047</u></u>	<u><u>34,564</u></u>	<u><u>41,611</u></u>

THE KING'S OUTREACH

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

6. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Totals £
COST				
At 1 April 2022	167,617	3,848	11,295	182,760
Additions	1,536	-	527	2,063
At 31 March 2023	169,153	3,848	11,822	184,823
DEPRECIATION				
At 1 April 2022	-	3,847	10,148	13,995
Charge for year	3,183	-	339	3,522
At 31 March 2023	3,183	3,847	10,487	17,517
NET BOOK VALUE				
At 31 March 2023	165,970	1	1,335	167,306
At 31 March 2022	167,617	1	1,147	168,765

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23 £	31.3.22 £
Other debtors	15,163	7,817

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23 £	31.3.22 £
Other loans (see note 9)	40,000	110,000
Other creditors	70,543	63,436
	110,543	173,436

9. LOANS

An analysis of the maturity of loans is given below:

	31.3.23 £	31.3.22 £
Amounts falling due within one year on demand:		
Other loans	40,000	110,000

THE KING'S OUTREACH

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

10. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	7,047	(5,298)	74,466	76,215
Restricted funds				
Naomi's Garden	26,440	47,567	(74,007)	-
Holiday Activities and Food	662	9,658	(459)	9,861
Naomi's Kitchen	495	(494)	-	1
Co-Op Funding	6,967	(2,533)	-	4,434
	<u>34,564</u>	<u>54,198</u>	<u>(74,466)</u>	<u>14,296</u>
TOTAL FUNDS	<u>41,611</u>	<u>48,900</u>	<u>-</u>	<u>90,511</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	38,546	(43,844)	(5,298)
Restricted funds			
Naomi's Garden	49,699	(2,132)	47,567
Holiday Activities and Food	21,146	(11,488)	9,658
Naomi's Kitchen	-	(494)	(494)
Co-Op Funding	-	(2,533)	(2,533)
	<u>70,845</u>	<u>(16,647)</u>	<u>54,198</u>
TOTAL FUNDS	<u>109,391</u>	<u>(60,491)</u>	<u>48,900</u>

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	8,387	(1,340)	7,047
Restricted funds			
Naomi's Garden	4,550	21,890	26,440
Holiday Activities and Food	-	662	662
Naomi's Kitchen	-	495	495
Co-Op Funding	-	6,967	6,967
	<u>4,550</u>	<u>30,014</u>	<u>34,564</u>
TOTAL FUNDS	<u>12,937</u>	<u>28,674</u>	<u>41,611</u>

THE KING'S OUTREACH

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

10. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	25,355	(26,695)	(1,340)
Restricted funds			
Naomi's Garden	26,978	(5,088)	21,890
Holiday Activities and Food	1,460	(798)	662
Naomi's Kitchen	5,477	(4,982)	495
Co-Op Funding	8,786	(1,819)	6,967
	<u>42,701</u>	<u>(12,687)</u>	<u>30,014</u>
TOTAL FUNDS	<u>68,056</u>	<u>(39,382)</u>	<u>28,674</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	8,387	(6,638)	74,466	76,215
Restricted funds				
Naomi's Garden	4,550	69,457	(74,007)	-
Holiday Activities and Food	-	10,320	(459)	9,861
Naomi's Kitchen	-	1	-	1
Co-Op Funding	-	4,434	-	4,434
	<u>4,550</u>	<u>84,212</u>	<u>(74,466)</u>	<u>14,296</u>
TOTAL FUNDS	<u>12,937</u>	<u>77,574</u>	<u>-</u>	<u>90,511</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	63,901	(70,539)	(6,638)
Restricted funds			
Naomi's Garden	76,677	(7,220)	69,457
Holiday Activities and Food	22,606	(12,286)	10,320
Naomi's Kitchen	5,477	(5,476)	1
Co-Op Funding	8,786	(4,352)	4,434
	<u>113,546</u>	<u>(29,334)</u>	<u>84,212</u>
TOTAL FUNDS	<u>177,447</u>	<u>(99,873)</u>	<u>77,574</u>

Naomi's Garden Guardroom - to enable the charity to complete the purchase of the premises that are to be the permanent home of the charity. The Guardroom is to be used for the purpose of providing classes, therapies and community for people of all ages with neurological challenges such as Cerebral Palsy and Parkinson's Disease.

THE KING'S OUTREACH

NOTES TO THE FINANCIAL STATEMENTS - continued **FOR THE YEAR ENDED 31 MARCH 2023**

10. MOVEMENT IN FUNDS - continued

Holiday Activities and Food - the Holidays Activities and Food programme (HAF) is a government funded programme that provides Reception to Year 11 pupils who receive benefits related free school meals in Lincolnshire access to free healthy meals while also enjoying a wide range of activities over the Summer, Christmas and Easter holidays.

Naomi's Kitchen - Naomi's Kitchen was created during the COVID-19 pandemic, to meet the needs of children and their families who are experiencing food poverty. NK delivers fresh ingredients and nutritional education to families who need extra support. The families receive fresh ingredients, recipe cards and follow along videos to teach children how to cook with nutritious produce. This provides one meal per child and takes place for one to two weeks during the school holidays.

Co-Op funding - to provide free at source Conductive Education group sessions for adults with neurological difficulties.

Transfers between funds

Transfers in to the general fund are in relation to assets that have been purchased from restricted income where the restrictions have been met.

11. RELATED PARTY DISCLOSURES

The trustee Mrs S J Walker provided the conductive education sessions. The amount invoiced in the year for these sessions was £28,684 (2022: £20,933).

Creditors includes loans from trustees as follows:

D Rusling- Loan £20,359 (2022: £26,359)
A Franklin- Loan £19,000 (2022: £10,000)
S J Walker- Loan £20,000 (2022: £20,000)

12. CHARITABLE STATUS

On the 1st April 2022 the charity The King's Outreach (Charity number 1090012) transferred all activities and assets to the company The King's Outreach. The company was granted charitable status 8th January 2021(Charity number 1193037).

The Kings Outreach purchased a new building, legally owned by the the company, on the 25th March, 2022 for £167,617. This was recognised in the books of the Trust The King's Outreach, the charity in operation at that date and was transferred to the Company The Kings Outreach with other assets and activities on the 1st April, 2022.