

# KINGS CHURCH MARSHES TRUST

England & Wales · Charity number 1052794

## Details

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**Other names** MARSHERS CHRISTIAN FELLOWSHIP TRUST

**Status** Registered

**Legal form** Other

**Registered** 1996-02-09

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Bowen House  
Manby Park  
Manby  
Lincolnshire  
LN11 8UT

**Phone** 07557789428

**Email** [dmr152@me.com](mailto:dmr152@me.com)

**Website** [kingschurchmarshes.org](http://kingschurchmarshes.org)

## Activities

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**Objects:** (A)TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS APPEARING IIN THE SCHEDULE OF THE DEED IN THE COUNTY OF LINCOLNSHIRE AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT. (B)TO RELIEVE PERSONS WHO ARE IN CONDITIONS OF NEED OR HARDSHIP OR WHO ARE AGED OR SICK AND TO RELIEVE THE DISTRESS CAUSED THEREBY IN THE SAID COUNTY AND IN SUCH OTHE PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT (C)TO PROMOTE AND FULFIL SUCH OTHER CHARITABLE PURPOSES BENEFICIAL TO THE COMMUNITY IN THE SAIDS COUNTY AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT.

**Activities:** To advance the Christian faithTo relieve persons who are in conditions of need or hardship or who are aged or sick and to relieve the distress caused therebyTo promote and fulfil such other charitable purposes beneficial to the community

## Classification

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- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Services
- **What:** The Prevention Or Relief Of Poverty, Accommodation/housing, Religious Activities
- **Who:** Children/young People, Elderly/old People, Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

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- **Area of benefit:** THE COUNTY OF LINCOLNSHIRE AND OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD.
- Brazil
- Kenya
- Lincolnshire

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£111,370	£112,601	-	-
2024-03-31	£106,020	£98,823	-	-
2023-03-31	£89,852	£109,826	-	-
2022-03-31	£64,825	£37,758	-	-
2021-03-31	£12,953	£11,169	-	-

## Trustees

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Name	Role	Appointed
Stephen Franklin	Chair	2021-09-04
Donna Rusling		2018-11-18
HEATHER BLACOW		2025-03-12

**KINGS CHURCH MARSHES TRUST**

England & Wales - Charity number 1052794

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# Accounts

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**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025**  
**FOR**  
**KINGS CHURCH MARSHES**

**KINGS CHURCH MARSHES**

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**FOR THE YEAR ENDED 31 MARCH 2025**

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**KINGS CHURCH MARSHES**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. 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**

- a) To advance the Christian faith in accordance with the Statement of beliefs appearing in the schedule of the Deed in the County of Lincolnshire and in such other parts of the United Kingdom or the world as the Trustees may from time to time think fit.
- b) To relieve persons who are in conditions of need or hardship or who are aged or sick and to relieve the distress caused thereby in the said County and in such other parts of the United Kingdom or the world as the Trustees may from time to time think fit.
- c) To promote and fulfil such other charitable purposes beneficial to the community in the said County and in such other parts of the United Kingdom or the world as the Trustees may from time to time think fit.

**Grantmaking**

Grants are given to relating groups and individuals who are involved in missions work both in the UK and overseas.

**ACHIEVEMENTS AND PERFORMANCE**

**Charitable activities**

The activities of King's Church remain consistent, but with renewed investment in our building we are now operating from a stronger and more secure foundation. The congregation has continued to be actively involved in the rural communities of the Marsh villages, particularly in Manby, Grimoldby and the Carltons. Sunday services have continued to be held at Bowen House, Manby Park, Lincolnshire. Our links with other local churches have been strengthened through regular cluster breakfasts with church leaders and reciprocal visits by members of our leadership team.

There has been significant interest in our Alpha course, which supports those wishing to learn more about the Christian faith. This has resulted in a growing community of new believers and an increased engagement with the church. We continue to make ourselves available to any members of the community seeking understanding, support, and guidance in matters of faith.

A substantial amount of our time and energy is invested in the supported housing project at Bowen House. King's Church continues to work in partnership with Green Pastures and is now well established in providing housing, care and support for women who have experienced homelessness. We have developed a very strong and effective working relationship with the East Lindsey District Council Housing Team, enabling us to meet the needs of some of the most vulnerable homeless women across East Lindsey. This project has brought renewed vitality to Bowen House and has significantly increased day-to-day activity within the building.

King's Church also works in partnership with Morass CIC to provide healthy meals and enriching activities for children and young people who receive free school meals or who have additional educational needs. We facilitate this provision in support of Morass's contract with Lincolnshire County Council's Holiday Activities and Food (HAF) Programme, which operates during the Easter, Summer and Christmas school holidays. In addition, KCM hosts a monthly friendship group for children with additional needs and their parents, providing opportunities for connection, support and inclusion.

The church continues to operate the café on the ground floor for internal use, providing Sunday lunches and a Warm Space for elderly and vulnerable members of the community. The café is also used as a central hub for Project 58 residents, offering a safe and welcoming environment for social interaction, craft and cooking activities, training, and group-based life skills sessions. The café space remains available for hire for external events.

We continue to make good use of our community garden, developing practical knowledge and skills with Project 58 residents and participants in the HAF programme. This outdoor space provides valuable opportunities for physical activity, learning, and wellbeing, contributing positively to the mental and physical health of those who use it.

**KINGS CHURCH MARSHES**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**FINANCIAL REVIEW**

**Reserves policy**

The level of reserves is closely monitored by the trustees to ensure any necessary action is taken at the appropriate time.

The charity had incoming resources in the year of £111,370 (2024: £106,020) and the outgoing resources were £112,601 (2024: £98,823).

The charity had free reserves at 31st March 2025 of £3,663 (2024: £8,386).

During 2025-26 additional rents have increased income allowing approximately £18,000 to be spend on further development. Due to the low level of committed expenditure other than rent and wages the trustees do not consider it necessary to keep free reserves as long as commitments are being met but do intend to build the cash reserves in the next year.

Rents continue to cover the costs of Bowen House and other costs are controlled based on cash available.

Therefore the trustees consider the charity to be a going concern.

**FUTURE PLANS**

King's Church Marshes seeks to build on the strong foundations of Project 58 by increasing the capacity and quality of accommodation within Bowen House. Over the next few years, we aim to create 4 more self-contained units. This will optimize the use of our first-floor space and expand the provision we off in the local community. Alongside this we will widening the range of education, training and personal development opportunities available to residents. Our focus will remain on equipping each individual with practical skills, confidence and resilience, enabling them to move towards independence and long-term stability.

We aim to strengthen our position as a valued and reliable partner within the wider supported housing and community support network. By responding proactively to changes in legislation and aligning with the Supported Housing Improvement Programme, we will continue to develop high standards of care, governance and accountability. Investment in staff and volunteer training will remain a priority, ensuring our team is well equipped to meet both current and future demands.

A key area of development will be the establishment of a Wellbeing Hub as part of Project 58. This will provide a flexible space for residents, local charities and community groups to access support, activities and resources that promote health, connection and personal growth. Through this, we aim to widen our community engagement and offer meaningful social opportunities, particularly for those experiencing isolation due to age, vulnerability or additional needs.

Alongside this, King's Church will continue its core mission of serving the community through compassion, hospitality and faith. We will remain a place of welcome, stability and spiritual growth, offering Alpha courses and ongoing opportunities for people to explore and deepen their Christian faith. In every area of our work, our desire is to reflect God's love through both practical service and spiritual encouragement, bringing hope, dignity and purpose to all those we support.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Kings Church Marshes is a registered charity, regulated by a Declaration of Trust dated 17 January, 1996 amended 31 August, 1997.

**Recruitment and appointment of new trustees**

The church seeks to appoint trustees from amongst the membership seeking to identify those most suitable to bring a balance of skills and strengths to the charity.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1052794

**Principal address**

Bowen House  
Manby Park  
MANBY  
LN11 8UT

**KINGS CHURCH MARSHES**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**Trustees**

S. Franklin  
Mrs. D. M. Rusling  
Mrs. S. J. Walker (resigned 25.4.25)  
Mrs. H Blacow (appointed 12.3.25)

**Independent Examiner**

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

**Bankers**

HSBC Bank plc  
Cornmarket  
Town Centre  
Louth  
LN11 9QB

**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.

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

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 (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under charity law the trustees must not approve the financial statements unless they are satisfied that they 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 Charities 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 Charity (Accounts and Reports) Regulations 2008. 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 order of the board of trustees on ..23.01.2026..... and signed on its behalf by:



.....  
S. Franklin - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
KINGS CHURCH MARSHES**

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**Independent examiner's report to the trustees of Kings Church Marshes**

I report to the charity trustees on my examination of the accounts of Kings Church Marshes (the Trust) 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 Section 145 of the Act and in carrying out my examination I have followed all 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.

C. M. Tams F.C.A.

Smethurst & Co  
12 Abbey Road  
GRIMSBY  
DN32 0HL

Date: .....23.01.2026.....

**KINGS CHURCH MARSHES**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	Unrestricted funds £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		7,412	120	7,532	7,322
<b>Charitable activities</b>					
Charitable activities		101,838	2,000	103,838	97,973
Other trading activities	2	-	-	-	725
<b>Total</b>		<u>109,250</u>	<u>2,120</u>	<u>111,370</u>	<u>106,020</u>
<b>EXPENDITURE ON</b>					
Raising funds		653	-	653	2,155
<b>Charitable activities</b>					
Charitable activities		<u>109,948</u>	<u>2,000</u>	<u>111,948</u>	<u>96,668</u>
<b>Total</b>		<u>110,601</u>	<u>2,000</u>	<u>112,601</u>	<u>98,823</u>
<b>NET INCOME/(EXPENDITURE)</b>		(1,351)	120	(1,231)	7,197
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		30,325	604	30,929	23,732
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>28,974</u></u>	<u><u>724</u></u>	<u><u>29,698</u></u>	<u><u>30,929</u></u>

**KINGS CHURCH MARSHES**

**BALANCE SHEET**  
**31 MARCH 2025**

	Notes	Unrestricted funds £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	6	25,311	-	25,311	21,939
<b>CURRENT ASSETS</b>					
Debtors	7	8,723	720	9,443	10,703
Cash at bank		3	4	7	677
		<u>8,726</u>	<u>724</u>	<u>9,450</u>	<u>11,380</u>
<b>CREDITORS</b>					
Amounts falling due within one year	8	(5,063)	-	(5,063)	(2,390)
		<u>3,663</u>	<u>724</u>	<u>4,387</u>	<u>8,990</u>
<b>NET CURRENT ASSETS</b>					
		<u>3,663</u>	<u>724</u>	<u>4,387</u>	<u>8,990</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>28,974</u>	<u>724</u>	<u>29,698</u>	<u>30,929</u>
<b>NET ASSETS</b>		<u>28,974</u>	<u>724</u>	<u>29,698</u>	<u>30,929</u>
<b>FUNDS</b>	11				
Unrestricted funds				28,974	30,325
Restricted funds				724	604
<b>TOTAL FUNDS</b>				<u>29,698</u>	<u>30,929</u>

The financial statements were approved by the Board of Trustees and authorised for issue on .....23.01.2026..... and were signed on its behalf by:

  
.....  
S. Franklin - Trustee

## KINGS CHURCH MARSHES

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

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

##### **Income**

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

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on 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.

- Grants payable are included when approved by the Trustees and paid out.

##### **Tangible fixed assets**

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

Long leasehold	- 10% Straight Line
Fixtures and fittings	- 25% Straight Line

The policy of the charity is to capitalise items costing in excess of £250.

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes as described in the notes to the financial statements. The cost of raising and administering such funds are charged against the specific fund.

#### 2. OTHER TRADING ACTIVITIES

	31.3.25	31.3.24
	£	£
Cafe income	-	725
	<u>          </u>	<u>          </u>

#### 3. GRANTS PAYABLE

	31.3.25	31.3.24
	£	£
Charitable activities	1,440	1,310
	<u>          </u>	<u>          </u>

The total grants paid to institutions during the year was as follows:

	31.3.25	31.3.24
	£	£
Ground Level	720	620
International Network of Prophetic Centres	600	600
Isaiah 61 Movement	120	90
	<u>          </u>	<u>          </u>
	<u>1,440</u>	<u>1,310</u>

**KINGS CHURCH MARSHES**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	7,202	120	7,322
<b>Charitable activities</b>			
Charitable activities	92,050	5,923	97,973
Other trading activities	725	-	725
<b>Total</b>	<u>99,977</u>	<u>6,043</u>	<u>106,020</u>
<b>EXPENDITURE ON</b>			
Raising funds	-	2,155	2,155
<b>Charitable activities</b>			
Charitable activities	92,900	3,768	96,668
<b>Total</b>	<u>92,900</u>	<u>5,923</u>	<u>98,823</u>
<b>NET INCOME</b>	7,077	120	7,197
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	23,248	484	23,732
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>30,325</u></u>	<u><u>604</u></u>	<u><u>30,929</u></u>

**KINGS CHURCH MARSHES**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**6. TANGIBLE FIXED ASSETS**

	Long leasehold £	Fixtures and fittings £	Totals £
<b>COST</b>			
At 1 April 2024	46,208	16,831	63,039
Additions	8,099	-	8,099
	<u>54,307</u>	<u>16,831</u>	<u>71,138</u>
At 31 March 2025	54,307	16,831	71,138
<b>DEPRECIATION</b>			
At 1 April 2024	25,478	15,622	41,100
Charge for year	4,339	388	4,727
	<u>29,817</u>	<u>16,010</u>	<u>45,827</u>
At 31 March 2025	29,817	16,010	45,827
<b>NET BOOK VALUE</b>			
At 31 March 2025	<u>24,490</u>	<u>821</u>	<u>25,311</u>
At 31 March 2024	<u>20,730</u>	<u>1,209</u>	<u>21,939</u>

**7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.25	31.3.24
	£	£
Other debtors	7,935	10,678
Tax	1,508	25
	<u>9,443</u>	<u>10,703</u>

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.25	31.3.24
	£	£
Bank loans and overdrafts (see note 9)	790	-
Other creditors	4,273	2,390
	<u>5,063</u>	<u>2,390</u>

**9. LOANS**

An analysis of the maturity of loans is given below:

	31.3.25	31.3.24
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	<u>790</u>	<u>-</u>

**KINGS CHURCH MARSHES**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**10. LEASING AGREEMENTS**

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.3.25 £	31.3.24 £
Within one year	64,499	-
Between one and five years	96,748	-
	<u>161,247</u>	<u>-</u>

**11. MOVEMENT IN FUNDS**

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
<b>Unrestricted funds</b>			
General fund	30,325	(1,351)	28,974
<b>Restricted funds</b>			
Building fund	4	-	4
Other Restricted	600	120	720
	<u>604</u>	<u>120</u>	<u>724</u>
<b>TOTAL FUNDS</b>	<u>30,929</u>	<u>(1,231)</u>	<u>29,698</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	109,250	(110,601)	(1,351)
<b>Restricted funds</b>			
Other Restricted	2,120	(2,000)	120
	<u>111,370</u>	<u>(112,601)</u>	<u>(1,231)</u>

**Comparatives for movement in funds**

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	23,248	7,077	30,325
<b>Restricted funds</b>			
Building fund	4	-	4
Other Restricted	480	120	600
	<u>484</u>	<u>120</u>	<u>604</u>
<b>TOTAL FUNDS</b>	<u>23,732</u>	<u>7,197</u>	<u>30,929</u>

**KINGS CHURCH MARSHES**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**11. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	99,977	(92,900)	7,077
<b>Restricted funds</b>			
Naomi's Kitchen	5,723	(5,723)	-
Other Restricted	320	(200)	120
	<u>6,043</u>	<u>(5,923)</u>	<u>120</u>
<b>TOTAL FUNDS</b>	<u><u>106,020</u></u>	<u><u>(98,823)</u></u>	<u><u>7,197</u></u>

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

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
<b>Unrestricted funds</b>			
General fund	23,248	5,726	28,974
<b>Restricted funds</b>			
Building fund	4	-	4
Other Restricted	480	240	720
	<u>484</u>	<u>240</u>	<u>724</u>
<b>TOTAL FUNDS</b>	<u><u>23,732</u></u>	<u><u>5,966</u></u>	<u><u>29,698</u></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 £
<b>Unrestricted funds</b>			
General fund	209,227	(203,501)	5,726
<b>Restricted funds</b>			
Naomi's Kitchen	5,723	(5,723)	-
Other Restricted	2,440	(2,200)	240
	<u>8,163</u>	<u>(7,923)</u>	<u>240</u>
<b>TOTAL FUNDS</b>	<u><u>217,390</u></u>	<u><u>(211,424)</u></u>	<u><u>5,966</u></u>

**Building fund**

Included in the Building fund are donations specifically to meet costs to maintain Bowen House.

**Light in Africa**

Included in the Other restricted fund are donations to support a school in Kenya. £720 has been received for the Light in Africa project and will be distributed within the 2025-26 financial year.

**Naomi's Kitchen**

**KINGS CHURCH MARSHES**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**11. MOVEMENT IN FUNDS - continued**

Naomi's Kitchen was created 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, a warm space, Christmas hampers and lunches.

**Social Isolation**

Included in the Other restricted fund is a grant from East Lindsey District Council for social isolation.

**12. RELATED PARTY DISCLOSURES**

Donations made by trustees of the charity totalled £2,390 (2024: £2,310)

Rental income includes amounts received from trustees as follows:

Franklin Associates - £2,750 (2024: £3,000)

**KINGS CHURCH MARSHES TRUST**

England & Wales - Charity number 1052794

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# Accounts

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REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024  
FOR  
KINGS CHURCH MARSHES

**KINGS CHURCH MARSHES**

**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**KINGS CHURCH MARSHES**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. 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**

- a) To advance the Christian faith in accordance with the Statement of beliefs appearing in the schedule of the Deed in the County of Lincolnshire and in such other parts of the United Kingdom or the world as the Trustees may from time to time think fit.
- b) To relieve persons who are in conditions of need or hardship or who are aged or sick and to relieve the distress caused thereby in the said County and in such other parts of the United Kingdom or the world as the Trustees may from time to time think fit.
- c) To promote and fulfil such other charitable purposes beneficial to the community in the said County and in such other parts of the United Kingdom or the world as the Trustees may from time to time think fit.

**Grantmaking**

Grants are given to relating groups and individuals who are involved in missions work both in the UK and overseas.

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

The activities of Kings Church remain much the same but with renewed investment in our building we are operating from a more secure foundation. The congregation continued to be actively involved in our rural communities of the Marsh villages, most especially Manby & Grimoldby and the Carltons, while Sunday Services continued to be held at Bowen House on Manby Park, Manby, Lincolnshire. Our links with other churches in our local area are strengthened by gathering with other leaders at a cluster breakfast and by some of our leadership visiting other churches. We continue to run the Alpha course for those interested in learning more about the Christian Faith. We continue to make ourselves available for any members of the community who seek to understand more about the Christian faith.

The centrality of Bowen House brings members of the community together for Sunday Lunch and weekly Warm Space provision. We received a grant from the local Co-op Community Fund in order to support these activities and to run Naomi's Kitchen food deliveries in the school holidays and provide Christmas hampers to those in need in the community. We have continued to build relationships with people in the area, particularly the elderly and vulnerable members of the community, providing signposting to other services, nourishment and friendships.

Kings Church continues to be sub-contracted by Naomi's Garden to provide enriching activities to children and young people, that are in receipt of free school meals or have special educational needs, young carers and refugees. Kings Church facilitates this provision by running the Lincolnshire County Council Funded Holiday Activities and Food Programme (HAF), which take place during the Easter, Summer and Christmas school holidays. We offered additional provision during half terms for families not eligible on the HAF programme.

King's Church continues to work in partnership with Green Pastures through provision of accommodation on the second floor of Bowen House. Project 58 is now well established in providing housing, care and support to ladies that have been made homeless. We now have a very successful relationship with East Lindsey District Council Housing Team. We are working with them to meet the needs of the most vulnerable ladies across East Lindsey that are homeless. This has added a great injection of life to the building and day to day activity in Bowen House.

The church has continued to run the café on the ground floor for internal use only, providing Sunday lunches and Warm Space, for the elderly and vulnerable. The café space is also utilised as a hub for Project 58 residents as a space for residents to socialise and engage with craft and cooking activities, as well as for completion of any resident training and group life skills guidance. The café space remains available for hire for events. We continue to use our community garden developing knowledge and skills to P58 residents and attendees at HAF sessions. This provision of an outdoor space is highly beneficial for our users mental and physical wellbeing.

**FINANCIAL REVIEW**

**Reserves policy**

The level of reserves is closely monitored by the trustees to ensure any necessary action is taken at the appropriate time.

**KINGS CHURCH MARSHES**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**FINANCIAL REVIEW**

The charity had incoming resources in the year of £106,020 (2023 - £89,852) and the outgoing resources were £98,823 (2023 - £109,826).

**FUTURE PLANS**

King's Church Marshes aims to continue to expand the housing services offered through Project 58 through the development of more accommodation within Bowen House. We will continue to offer bespoke training and employability skills relevant to residents needs to ensure they are able to contribute to the community and have knowledge and skills in place for their future when they are ready to move on.

Kings Church aims to become well established in providing services that sit within a network of providers and are sought out by others. Together with experience gained and potential changes to government legislation within supported housing we aim to develop excellence in meeting any new legislation as part of the Supported Housing Improvement Programme. As part of this we aim to build on our teams' professional development.

We aim to expand Project 58 through the creation of a Well Being Hub that can be used by residents and other local charitable organisations and community groups. By continuing to use the building to develop activities we will see an increase in our outreach to the local community and beyond. We aim to provide more social opportunities for those that are isolated due to age and/ or specific needs.

We will continue to offer support and help where needed in our community and be a centre of stability and fellowship for those who desire to attend church and develop their Christian faith. We will continue to offer Alpha courses for those interested in learning more about the Christian Faith. We aim to demonstrate the love of God to all those we come across whether through practical help or spiritual support and encouragement.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Kings Church Marshes is a registered charity, regulated by a Declaration of Trust dated 17 January, 1996 amended 31 August, 1997.

**Recruitment and appointment of new trustees**

The church seeks to appoint trustees from amongst the membership seeking to identify those most suitable to bring a balance of skills and strengths to the charity.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1052794

**Principal address**

Bowen House  
Manby Park  
MANBY  
LN11 8UT

**Trustees**

S. Franklin  
Mrs. D. M. Rusling  
Mrs. S. J. Walker

**Independent Examiner**

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

**KINGS CHURCH MARSHES**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Bankers**

HSBC Bank plc  
Cornmarket  
Town Centre  
Louth  
LN11 9QB

**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.

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

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 (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 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, the Charity (Accounts and Reports) Regulations 2008 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.

Approved by order of the board of trustees on .....25.01.25..... and signed on its behalf by:



.....  
S. Franklin - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
KINGS CHURCH MARSHES**

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**Independent examiner's report to the trustees of Kings Church Marshes**

I report to the charity trustees on my examination of the accounts of Kings Church Marshes (the Trust) 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 Section 145 of the Act and in carrying out my examination I have followed all 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.

C. M. Tams F.C.A.

Smethurst & Co LLP  
12 Abbey Road  
GRIMSBY  
DN32 0HL

Date: .....

**KINGS CHURCH MARSHES**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	Unrestricted funds £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		7,202	120	7,322	10,522
<b>Charitable activities</b>					
Charitable activities		92,050	5,923	97,973	79,275
Other trading activities	2	725	-	725	55
<b>Total</b>		<u>99,977</u>	<u>6,043</u>	<u>106,020</u>	<u>89,852</u>
<b>EXPENDITURE ON</b>					
Raising funds		-	2,155	2,155	1,639
<b>Charitable activities</b>					
Charitable activities		92,900	3,768	96,668	108,187
<b>Total</b>		<u>92,900</u>	<u>5,923</u>	<u>98,823</u>	<u>109,826</u>
<b>NET INCOME/(EXPENDITURE)</b>		7,077	120	7,197	(19,974)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		23,248	484	23,732	43,706
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>30,325</u></u>	<u><u>604</u></u>	<u><u>30,929</u></u>	<u><u>23,732</u></u>

The notes form part of these financial statements

**KINGS CHURCH MARSHES**

**BALANCE SHEET**  
**31 MARCH 2024**

	Notes	Unrestricted funds £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	6	21,939	-	21,939	21,664
<b>CURRENT ASSETS</b>					
Debtors	7	10,703	-	10,703	5,307
Cash at bank		73	604	677	622
		<u>10,776</u>	<u>604</u>	<u>11,380</u>	<u>5,929</u>
<b>CREDITORS</b>					
Amounts falling due within one year	8	(2,390)	-	(2,390)	(3,861)
		<u>8,386</u>	<u>604</u>	<u>8,990</u>	<u>2,068</u>
<b>NET CURRENT ASSETS</b>					
		<u>30,325</u>	<u>604</u>	<u>30,929</u>	<u>23,732</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>30,325</u>	<u>604</u>	<u>30,929</u>	<u>23,732</u>
<b>NET ASSETS</b>					
		<u>30,325</u>	<u>604</u>	<u>30,929</u>	<u>23,732</u>
<b>FUNDS</b>	10				
Unrestricted funds				30,325	23,248
Restricted funds				604	484
<b>TOTAL FUNDS</b>				<u>30,929</u>	<u>23,732</u>

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

.....  
S. Franklin - Trustee

## KINGS CHURCH MARSHES

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

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#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

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

##### **Income**

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

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on 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.

- Grants payable are included when approved by the Trustees and paid out.

##### **Tangible fixed assets**

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

Long leasehold                                - 10% Straight Line  
Fixtures and fittings                        - 25% Straight Line

The policy of the charity is to capitalise items costing in excess of £250.

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes as described in the notes to the financial statements. The cost of raising and administering such funds are charged against the specific fund.

#### 2. OTHER TRADING ACTIVITIES

	31.3.24	31.3.23
	£	£
Cafe income	725	55
	<u>          </u>	<u>          </u>

**KINGS CHURCH MARSHES**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**3. GRANTS PAYABLE**

	31.3.24	31.3.23
	£	£
Charitable activities	1,310	940
	<u>          </u>	<u>          </u>
The total grants paid to institutions during the year was as follows:		
	31.3.24	31.3.23
	£	£
Ground Level	620	340
International Network of Prophetic Centres	600	600
Isaiah 61 Movement	90	-
	<u>          </u>	<u>          </u>
	1,310	940
	<u>          </u>	<u>          </u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	10,402	120	10,522
<b>Charitable activities</b>			
Charitable activities	69,280	9,995	79,275
Other trading activities	55	-	55
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Total</b>	79,737	10,115	89,852
	<u>          </u>	<u>          </u>	<u>          </u>
<b>EXPENDITURE ON</b>			
Raising funds	1,639	-	1,639
<b>Charitable activities</b>			
Charitable activities	85,710	22,477	108,187
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Total</b>	87,349	22,477	109,826
	<u>          </u>	<u>          </u>	<u>          </u>
<b>NET INCOME/(EXPENDITURE)</b>	(7,612)	(12,362)	(19,974)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	30,860	12,846	43,706
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	23,248	484	23,732
	<u>          </u>	<u>          </u>	<u>          </u>

**KINGS CHURCH MARSHES**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**6. TANGIBLE FIXED ASSETS**

	Long leasehold £	Fixtures and fittings £	Totals £
<b>COST</b>			
At 1 April 2023	42,680	15,566	58,246
Additions	3,528	1,265	4,793
At 31 March 2024	<u>46,208</u>	<u>16,831</u>	<u>63,039</u>
<b>DEPRECIATION</b>			
At 1 April 2023	21,210	15,372	36,582
Charge for year	4,268	250	4,518
At 31 March 2024	<u>25,478</u>	<u>15,622</u>	<u>41,100</u>
<b>NET BOOK VALUE</b>			
At 31 March 2024	<u>20,730</u>	<u>1,209</u>	<u>21,939</u>
At 31 March 2023	<u>21,470</u>	<u>194</u>	<u>21,664</u>

**7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.24	31.3.23
	£	£
Other debtors	10,678	3,716
Tax	25	1,591
	<u>10,703</u>	<u>5,307</u>

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.24	31.3.23
	£	£
Bank loans and overdrafts (see note 9)	-	825
Other creditors	2,390	3,036
	<u>2,390</u>	<u>3,861</u>

**9. LOANS**

An analysis of the maturity of loans is given below:

	31.3.24	31.3.23
	£	£
Amounts falling due within one year on demand:		
Other Loans	<u>-</u>	<u>825</u>

**KINGS CHURCH MARSHES**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**10. MOVEMENT IN FUNDS**

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	23,248	7,077	30,325
<b>Restricted funds</b>			
Building fund	4	-	4
Other Restricted	480	120	600
	484	120	604
<b>TOTAL FUNDS</b>	23,732	7,197	30,929

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	99,977	(92,900)	7,077
<b>Restricted funds</b>			
Naomi's Kitchen	5,723	(5,723)	-
Other Restricted	320	(200)	120
	6,043	(5,923)	120
<b>TOTAL FUNDS</b>	106,020	(98,823)	7,197

**Comparatives for movement in funds**

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	30,860	(7,612)	23,248
<b>Restricted funds</b>			
Building fund	4	-	4
Awards for All	7,835	(7,835)	-
Beatrice Laing Trust	4,647	(4,647)	-
Other Restricted	360	120	480
	12,846	(12,362)	484
<b>TOTAL FUNDS</b>	43,706	(19,974)	23,732

**KINGS CHURCH MARSHES**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**10. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	79,737	(87,349)	(7,612)
<b>Restricted funds</b>			
Awards for All	9,995	(17,830)	(7,835)
Beatrice Laing Trust	-	(4,647)	(4,647)
Other Restricted	120	-	120
	<u>10,115</u>	<u>(22,477)</u>	<u>(12,362)</u>
<b>TOTAL FUNDS</b>	<u>89,852</u>	<u>(109,826)</u>	<u>(19,974)</u>

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

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	30,860	(535)	30,325
<b>Restricted funds</b>			
Building fund	4	-	4
Awards for All	7,835	(7,835)	-
Beatrice Laing Trust	4,647	(4,647)	-
Other Restricted	360	240	600
	<u>12,846</u>	<u>(12,242)</u>	<u>604</u>
<b>TOTAL FUNDS</b>	<u>43,706</u>	<u>(12,777)</u>	<u>30,929</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 £
<b>Unrestricted funds</b>			
General fund	179,714	(180,249)	(535)
<b>Restricted funds</b>			
Awards for All	9,995	(17,830)	(7,835)
Beatrice Laing Trust	-	(4,647)	(4,647)
Naomi's Kitchen	5,723	(5,723)	-
Other Restricted	440	(200)	240
	<u>16,158</u>	<u>(28,400)</u>	<u>(12,242)</u>
<b>TOTAL FUNDS</b>	<u>195,872</u>	<u>(208,649)</u>	<u>(12,777)</u>

**KINGS CHURCH MARSHES**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**10. MOVEMENT IN FUNDS - continued**

**Building fund**

Included in the Building fund are donations specifically to meet costs to maintain Bowen House.

**Awards for All**

Grants received for the refurbishment of the community kitchen and for the creation of a community garden.

**Beatrice Laing Trust**

Grant received for new heating, furniture and decorating for the community kitchen.

**Light in Africa**

Included in the Other restricted fund are donations to support a school in Kenya.

**Naomi's Kitchen**

Naomi's Kitchen was created 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, a warm space, Christmas hampers and lunches.

**11. RELATED PARTY DISCLOSURES**

Donations made by trustees of the charity totalled £2,310 (2023: £5,310).

Rental income includes amounts received from trustees as follows:  
Franklin Associates - £3,000 (2023: £3,150).

Creditors includes loans from trustees as follows:  
D Rusling Loan - £- (2023: £825).

**KINGS CHURCH MARSHES TRUST**

England & Wales - Charity number 1052794

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# Accounts

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REGISTERED CHARITY NUMBER: 1052794

REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023  
FOR  
KINGS CHURCH MARSHES

**KINGS CHURCH MARSHES**  
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**FOR THE YEAR ENDED 31 MARCH 2023**

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**KINGS CHURCH MARSHES**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2023**

---

The trustees 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**

a) To advance the Christian faith in accordance with the Statement of beliefs appearing in the schedule of the Deed in the County of Lincolnshire and in such other parts of the United Kingdom or the world as the Trustees may from time to time think fit.

b) To relieve persons who are in conditions of need or hardship or who are aged or sick and to relieve the distress caused thereby in the said County and in such other parts of the United Kingdom or the world as the Trustees may from time to time think fit.

c) To promote and fulfil such other charitable purposes beneficial to the community in the said County and in such other parts of the United Kingdom or the world as the Trustees may from time to time think fit.

**Grantmaking**

Grants are given to relating groups and individuals who are involved in missions work both in the UK and overseas.

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

The activities of Kings Church remain much the same but with renewed investment in our building we are operating from a more secure foundation. The congregation continued to be actively involved in our rural communities of the Marsh villages, most especially Manby & Grimoldby and the Carltons, while Sunday Services continued to be held at Bowen House on Manby Park, Manby, Lincolnshire. The centrality of Bowen House brings members of the community together for Sunday Lunch and weekly Warm Space provision. Kings Church is sub-contracted by Naomi's Garden to provide enriching activities to children and young people, often deemed to be vulnerable. Kings Church facilitates this provision by running the Council Funded Holiday Activities and Food Programme (HAF), which take place during the Easter, Summer and Christmas school holidays. The accommodation on the second floor of Bowen House have now been refurbished. Project 58 is now providing housing and support to ladies that have been made homeless. This has added a great injection of life to the building and day to day activity in Bowen House. We have continued to build relationships with people in the area, particularly the elderly and vulnerable members of the community, providing transport, practical help in their homes and a listening ear. The church has continued to run the café on the ground floor for internal use only, providing Sunday lunches and Warm Space, for the elderly and vulnerable. The café space is also utilised for Project 58 residents as a space for residents to socialise and engage with craft and cooking activities, as well as for completion of any resident training and group life skill guidance. The café space remains available for hire for events. Kings Church successfully implemented food outreach with delivery of food parcels to local families through Naomi's Kitchen. We have successfully developed our community garden building knowledge and skills to P58 residents and attendees at HAF sessions. Our links with other churches in our local area are strengthened by gathering with other leaders at a cluster breakfast and by some of our leadership visiting other churches. We successfully ran the Alpha course for those interested in learning more about the Christian Faith. We continue to make ourselves available for any members of the community who seek to understand more about the Christian faith.

**FINANCIAL REVIEW**

**Reserves policy**

The level of reserves is closely monitored by the trustees to ensure any necessary action is taken at the appropriate time.

The charity had incoming resources in the year of £89,852 (2022 - £64,825) and the outgoing resources were £109,826 (2022 - £37,758).

**KINGS CHURCH MARSHES**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2023**

---

**FUTURE PLANS**

Ongoing development of the services offered through Project 58 through developing resident experiences. We will develop training and employability skills of residents to ensure they are able to contribute to the community and have knowledge and skills in place for their future when they are ready to move on. Kings Church aims to become well established in providing services that sit within a network of providers and are sought out by others. Together with experience gained and potential changes to government legislation within supported housing we aim to develop excellence in meeting any new legislation as part of the Supported Housing Improvement Programme. As part of this we aim to build on our teams professional development. By continuing to use the building to develop other community activities we will see an increase in our outreach to the local community and beyond. We aim to provide more social opportunities for those that are isolated due to age and/ or specific needs. We will continue to offer support and help where needed in our community and be a centre of stability and fellowship for those who desire to attend church and develop their Christian faith. We wish to continue to offer Alpha courses for those interested in learning more about the Christian Faith. We aim to demonstrate the love of God to all those we come across whether through practical help or spiritual support and encouragement. We aim to see the use of our building continue to grow with a variety of new projects, either of our own, or through hiring out to local people and organisations.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Kings Church Marshes is a registered charity, regulated by a Declaration of Trust dated 17 January, 1996 amended 31 August, 1997.

**Recruitment and appointment of new trustees**

The church seeks to appoint trustees from amongst the membership seeking to identify those most suitable to bring a balance of skills and strengths to the charity.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1052794

**Principal address**

Bowen House  
Manby Park  
MANBY  
LN11 8UT

**Trustees**

S. Franklin  
Mrs. D. M. Rusling  
M. Toyne (resigned 15.9.22)  
Mrs. S. J. Walker

**Independent Examiner**

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

**Bankers**

HSBC Bank plc  
Cornmarket  
Town Centre  
Louth  
LN11 9QB

**KINGS CHURCH MARSHES**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**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.

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

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 (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 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, the Charity (Accounts and Reports) Regulations 2008 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.

Approved by order of the board of trustees on 01.09.23..... and signed on its behalf by:



.....  
S. Franklin - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
KINGS CHURCH MARSHES**

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**Independent examiner's report to the trustees of Kings Church Marshes**

I report to the charity trustees on my examination of the accounts of Kings Church Marshes (the Trust) 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 Section 145 of the Act and in carrying out my examination I have followed all 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.

C. M. Tams F.C.A.

Smethurst & Co LLP  
12 Abbey Road  
GRIMSBY  
DN32 0HL

Date: .....

**KINGS CHURCH MARSHES**

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

	Notes	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		10,402	120	10,522	11,123
<b>Charitable activities</b>					
Charitable activities		69,280	9,995	79,275	53,211
Other trading activities	2	55	-	55	491
<b>Total</b>		<u>79,737</u>	<u>10,115</u>	<u>89,852</u>	<u>64,825</u>
<b>EXPENDITURE ON</b>					
Raising funds		1,639	-	1,639	124
<b>Charitable activities</b>					
Charitable activities		85,710	22,477	108,187	37,634
<b>Total</b>		<u>87,349</u>	<u>22,477</u>	<u>109,826</u>	<u>37,758</u>
<b>NET INCOME/(EXPENDITURE)</b>		(7,612)	(12,362)	(19,974)	27,067
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		30,860	12,846	43,706	16,639
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>23,248</u></u>	<u><u>484</u></u>	<u><u>23,732</u></u>	<u><u>43,706</u></u>

The notes form part of these financial statements

**KINGS CHURCH MARSHES**

**BALANCE SHEET**  
**31 MARCH 2023**

	Notes	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	6	21,664	-	21,664	26,004
<b>CURRENT ASSETS</b>					
Debtors	7	5,307	-	5,307	9,722
Cash at bank		138	484	622	11,725
		<u>5,445</u>	<u>484</u>	<u>5,929</u>	<u>21,447</u>
<b>CREDITORS</b>					
Amounts falling due within one year	8	(3,861)	-	(3,861)	(3,745)
		<u>1,584</u>	<u>484</u>	<u>2,068</u>	<u>17,702</u>
<b>NET CURRENT ASSETS</b>					
		<u>1,584</u>	<u>484</u>	<u>2,068</u>	<u>17,702</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>23,248</u>	<u>484</u>	<u>23,732</u>	<u>43,706</u>
<b>NET ASSETS</b>		<u>23,248</u>	<u>484</u>	<u>23,732</u>	<u>43,706</u>
<b>FUNDS</b>	10				
Unrestricted funds				23,248	30,860
Restricted funds				484	12,846
<b>TOTAL FUNDS</b>				<u>23,732</u>	<u>43,706</u>

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

.....  
S. Franklin - Trustee

The notes form part of these financial statements

**KINGS CHURCH MARSHES**

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

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**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

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

**Income**

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

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on 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.

- Grants payable are included when approved by the Trustees and paid out.

**Tangible fixed assets**

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

Long leasehold                      - 10% Straight Line  
Fixtures and fittings              - 25% Straight Line

The policy of the charity is to capitalise items costing in excess of £250.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes as described in the notes to the financial statements. The cost of raising and administering such funds are charged against the specific fund.

**2. OTHER TRADING ACTIVITIES**

	31.3.23	31.3.22
	£	£
Cafe income	55	491
	<u>          </u>	<u>          </u>

**KINGS CHURCH MARSHES**

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

**3. GRANTS PAYABLE**

	31.3.23	31.3.22
	£	£
Charitable activities	940	440
	<u>940</u>	<u>440</u>
The total grants paid to institutions during the year was as follows:		
	31.3.23	31.3.22
	£	£
Ground Level	340	340
International Network of Prophetic Centres	600	100
	<u>940</u>	<u>440</u>

**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**

There were no 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 funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	11,003	120	11,123
<b>Charitable activities</b>			
Charitable activities	28,221	24,990	53,211
Other trading activities	491	-	491
<b>Total</b>	<u>39,715</u>	<u>25,110</u>	<u>64,825</u>
<b>EXPENDITURE ON</b>			
Raising funds	124	-	124
<b>Charitable activities</b>			
Charitable activities	33,744	3,890	37,634
<b>Total</b>	<u>33,868</u>	<u>3,890</u>	<u>37,758</u>
<b>NET INCOME</b>			
Transfers between funds	5,847	21,220	27,067
	8,618	(8,618)	-
<b>Net movement in funds</b>	<u>14,465</u>	<u>12,602</u>	<u>27,067</u>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	16,395	244	16,639
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>30,860</u>	<u>12,846</u>	<u>43,706</u>

**KINGS CHURCH MARSHES**

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

6. TANGIBLE FIXED ASSETS	Long leasehold £	Fixtures and fittings £	Totals £
<b>COST</b>			
At 1 April 2022 and 31 March 2023	42,680	15,566	58,246
<b>DEPRECIATION</b>			
At 1 April 2022	16,942	15,300	32,242
Charge for year	4,268	72	4,340
At 31 March 2023	21,210	15,372	36,582
<b>NET BOOK VALUE</b>			
At 31 March 2023	21,470	194	21,664
At 31 March 2022	25,738	266	26,004
<b>7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		31.3.23	31.3.22
		£	£
Other debtors		3,716	7,606
Tax		1,591	2,116
		<u>5,307</u>	<u>9,722</u>
<b>8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		31.3.23	31.3.22
		£	£
Bank loans and overdrafts (see note 9)		825	3,025
Other creditors		3,036	720
		<u>3,861</u>	<u>3,745</u>
<b>9. LOANS</b>			
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		<u>825</u>	<u>3,025</u>

**KINGS CHURCH MARSHES**

**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 £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	30,860	(7,612)	23,248
<b>Restricted funds</b>			
Building fund	4	-	4
Awards for All	7,835	(7,835)	-
Beatrice Laing Trust	4,647	(4,647)	-
Other Restricted	360	120	480
	<u>12,846</u>	<u>(12,362)</u>	<u>484</u>
<b>TOTAL FUNDS</b>	<u>43,706</u>	<u>(19,974)</u>	<u>23,732</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	79,737	(87,349)	(7,612)
<b>Restricted funds</b>			
Awards for All	9,995	(17,830)	(7,835)
Beatrice Laing Trust	-	(4,647)	(4,647)
Other Restricted	120	-	120
	<u>10,115</u>	<u>(22,477)</u>	<u>(12,362)</u>
<b>TOTAL FUNDS</b>	<u>89,852</u>	<u>(109,826)</u>	<u>(19,974)</u>

**Comparatives for movement in funds**

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
<b>Unrestricted funds</b>				
General fund	16,395	5,847	8,618	30,860
<b>Restricted funds</b>				
Building fund	4	-	-	4
Awards for All	-	16,453	(8,618)	7,835
Beatrice Laing Trust	-	4,647	-	4,647
Other Restricted	240	120	-	360
	<u>244</u>	<u>21,220</u>	<u>(8,618)</u>	<u>12,846</u>
<b>TOTAL FUNDS</b>	<u>16,639</u>	<u>27,067</u>	<u>-</u>	<u>43,706</u>

**KINGS CHURCH MARSHES**

**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 £
<b>Unrestricted funds</b>			
General fund	39,715	(33,868)	5,847
<b>Restricted funds</b>			
Awards for All	19,990	(3,537)	16,453
Beatrice Laing Trust	5,000	(353)	4,647
Other Restricted	120	-	120
	<u>25,110</u>	<u>(3,890)</u>	<u>21,220</u>
<b>TOTAL FUNDS</b>	<u>64,825</u>	<u>(37,758)</u>	<u>27,067</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 £
<b>Unrestricted funds</b>				
General fund	16,395	(1,765)	8,618	23,248
<b>Restricted funds</b>				
Building fund	4	-	-	4
Awards for All	-	8,618	(8,618)	-
Other Restricted	240	240	-	480
	<u>244</u>	<u>8,858</u>	<u>(8,618)</u>	<u>484</u>
<b>TOTAL FUNDS</b>	<u>16,639</u>	<u>7,093</u>	<u>-</u>	<u>23,732</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 £
<b>Unrestricted funds</b>			
General fund	119,452	(121,217)	(1,765)
<b>Restricted funds</b>			
Awards for All	29,985	(21,367)	8,618
Beatrice Laing Trust	5,000	(5,000)	-
Other Restricted	240	-	240
	<u>35,225</u>	<u>(26,367)</u>	<u>8,858</u>
<b>TOTAL FUNDS</b>	<u>154,677</u>	<u>(147,584)</u>	<u>7,093</u>

**KINGS CHURCH MARSHES**

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

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**10. MOVEMENT IN FUNDS - continued**

**Building fund**

Included in the Building fund are donations specifically to meet costs to maintain Bowen House.

**Awards for All**

Grants received for the refurbishment of the community kitchen and for the creation of a community garden.

**Beatrice Laing Trust**

Grant received for new heating, furniture and decorating for the community kitchen.

**Light in Africa**

Included in the Other restricted fund are donations to support a school in Kenya.

**11. RELATED PARTY DISCLOSURES**

Donations made by trustees of the charity totalled £5,310 (2022: £7,265).

Rental income includes amounts received from trustees as follows:  
Franklin Associates - £3,150 (2022: £5,250).

Wages costs paid for Vanessa Toyne, the wife of the trustee Mike Toyne, totalled £2,184 (2022: £Nil).

Creditors includes loans from trustees as follows:  
D Rusling Loan - £825 (2022: £1,825).

**KINGS CHURCH MARSHES**

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

	31.3.23 £	31.3.22 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Tithes and offerings	8,220	9,007
Gift aid	2,302	2,116
	<u>10,522</u>	<u>11,123</u>
<b>Other trading activities</b>		
Cafe income	55	491
<b>Charitable activities</b>		
Rental income	62,528	25,721
Catering services	6,752	2,500
Grants	9,995	24,990
	<u>79,275</u>	<u>53,211</u>
<b>Total incoming resources</b>	89,852	64,825
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Cafe purchases	1,639	124
<b>Charitable activities</b>		
Wages	18,691	-
Insurance	974	750
Bowen house expenses	78,580	28,791
Activities	748	640
Bank charges and interest	164	62
General expenses	1,970	495
Depreciation of tangible fixed assets	4,340	3,736
Grants to institutions	940	440
	<u>106,407</u>	<u>34,914</u>
<b>Support costs</b>		
<b>Management</b>		
Volunteer recruitment and management	1,000	2,000
<b>Governance costs</b>		
Independent examiners fee	780	720
<b>Total resources expended</b>	<u>109,826</u>	<u>37,758</u>
<b>Net (expenditure)/income</b>	<u>(19,974)</u>	<u>27,067</u>

This page does not form part of the statutory financial statements

**KINGS CHURCH MARSHES TRUST**

England & Wales - Charity number 1052794

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# Accounts

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**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022**  
**FOR**  
**KINGS CHURCH MARSHES**

**KINGS CHURCH MARSHES**  
**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**KINGS CHURCH MARSHES**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. 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**

- a) To advance the Christian faith in accordance with the Statement of beliefs appearing in the schedule of the Deed in the County of Lincolnshire and in such other parts of the United Kingdom or the world as the Trustees may from time to time think fit.
- b) To relieve persons who are in conditions of need or hardship or who are aged or sick and to relieve the distress caused thereby in the said County and in such other parts of the United Kingdom or the world as the Trustees may from time to time think fit.
- c) To promote and fulfil such other charitable purposes beneficial to the community in the said County and in such other parts of the United Kingdom or the world as the Trustees may from time to time think fit.

**Grantmaking**

Grants are given to relating groups and individuals who are involved in missions work both in the UK and overseas.

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

The activities of Kings Church remain much the same but with renewed investment in our building we are operating from a more secure foundation. The congregation continued to be actively involved in our rural communities of the Marsh villages, most especially Manby & Grimoldby while Sunday Services continued to be held at Bowen House on Manby Park, Manby, Lincolnshire. The centrality of Bowen House brings members of the community together for Sunday Lunches, Young Peoples' Activity Weeks and for a variety of purposes during the week. The accommodation on the second floor of Bowen House have now been refurbished. Project 58 is now providing housing and support to ladies that have been homeless. This has added a great injection of life to the building and day to day activity in Bowen House. We have continued to build relationships with people in the area, particularly the elderly and vulnerable members of the community, providing transport, practical help in their homes and a listening ear. The church has continued to run the café on the ground floor for internal use only, providing Sunday lunches for the elderly and vulnerable and mid-week craft and cooking activities for Project 58 residents. Our links with other churches in our local area are strengthened by gathering with other leaders at a cluster breakfast and by some of our leadership visiting other churches. We continue to make ourselves available for any members of the community who seek to understand more about the Christian faith.

**FINANCIAL REVIEW**

**Reserves policy**

The level of reserves is closely monitored by the trustees to ensure any necessary action is taken at the appropriate time.

The charity had incoming resources in the year of £64,825 (2021 - £12,953) and the outgoing resources were £37,758 (2021 - £11,169).

**FUTURE PLANS**

Ongoing development of the services offered through Project 58, the development of the Community Garden and using the building to develop other community activities will see an increase in our outreach to the local community and beyond. Our aim is to also set up a food bank for the people in the local villages. In order to reach the local youth in the area we are developing a program of outdoor pursuits 'Taste and See' for young people from disadvantaged backgrounds that are unable to access such activities due to poverty. We will continue to offer support and help where needed in our community and be a centre of stability and fellowship for those who desire to attend church and develop their Christian faith. We aim to begin the Alpha courses for those interested in learning more about the Christian Faith. We aim to demonstrate the love of God to all those we come across whether through practical help or spiritual support and encouragement. We aim to see the use of our building continue to grow with a variety of new projects, either of our own, or through hiring out to local people and organisations.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

**KINGS CHURCH MARSHES**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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Kings Church Marshes is a registered charity, regulated by a Declaration of Trust dated 17 January, 1996 amended 31 August, 1997.

**Recruitment and appointment of new trustees**

The church seeks to appoint trustees from amongst the membership seeking to identify those most suitable to bring a balance of skills and strengths to the charity.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1052794

**Principal address**

Bowen House  
Manby Park  
MANBY  
LN11 8UT

**Trustees**

T.D. Johnson (resigned 4.9.21)  
S. Franklin (appointed 4.9.21)  
Mrs A Franklin (resigned 4.9.21)  
Mrs. D. M. Rusling  
M. Toyne (resigned 15.9.22)  
Mrs. S. J. Walker (appointed 4.9.21)

**Independent Examiner**

Smethurst & Co LLP  
12 Abbey Road  
GRIMSBY  
DN32 0HL

**Bankers**

HSBC Bank plc  
Commarket  
Town Centre  
Louth  
LN11 9QB

**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.

Approved by order of the board of trustees on 27 January 2023 and signed on its behalf by:

S. Franklin - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
KINGS CHURCH MARSHES**

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**Independent examiner's report to the trustees of Kings Church Marshes**

I report to the charity trustees on my examination of the accounts of Kings Church Marshes (the Trust) 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 Section 145 of the Act and in carrying out my examination I have followed all 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.

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

27 January 2023

**KINGS CHURCH MARSHES**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2022**

	Notes	Unrestricted funds £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		11,003	120	11,123	8,602
<b>Charitable activities</b>					
Charitable activities		28,221	24,990	53,211	4,050
Other trading activities	2	491	-	491	301
<b>Total</b>		<u>39,715</u>	<u>25,110</u>	<u>64,825</u>	<u>12,953</u>
<b>EXPENDITURE ON</b>					
Raising funds		124	-	124	622
<b>Charitable activities</b>					
Charitable activities		33,744	3,890	37,634	10,547
<b>Total</b>		<u>33,868</u>	<u>3,890</u>	<u>37,758</u>	<u>11,169</u>
<b>NET INCOME</b>					
Transfers between funds	10	5,847	21,220	27,067	1,784
		8,618	(8,618)	-	-
<b>Net movement in funds</b>		14,465	12,602	27,067	1,784
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		16,395	244	16,639	14,855
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>30,860</u></u>	<u><u>12,846</u></u>	<u><u>43,706</u></u>	<u><u>16,639</u></u>

The notes form part of these financial statements

**KINGS CHURCH MARSHES****BALANCE SHEET  
31 MARCH 2022**

	Notes	Unrestricted funds £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	6	26,004	-	26,004	21,122
<b>CURRENT ASSETS</b>					
Debtors	7	8,601	1,121	9,722	2,230
Cash at bank		-	11,725	11,725	501
		<u>8,601</u>	<u>12,846</u>	<u>21,447</u>	<u>2,731</u>
<b>CREDITORS</b>					
Amounts falling due within one year	8	(3,745)	-	(3,745)	(7,214)
		<u>4,856</u>	<u>12,846</u>	<u>17,702</u>	<u>(4,483)</u>
<b>NET CURRENT ASSETS</b>					
		<u>4,856</u>	<u>12,846</u>	<u>17,702</u>	<u>(4,483)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>30,860</u>	<u>12,846</u>	<u>43,706</u>	<u>16,639</u>
<b>NET ASSETS</b>		<u>30,860</u>	<u>12,846</u>	<u>43,706</u>	<u>16,639</u>
<b>FUNDS</b>	10				
Unrestricted funds				30,860	16,395
Restricted funds				12,846	244
<b>TOTAL FUNDS</b>				<u>43,706</u>	<u>16,639</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 27 January 2023 and were signed on its behalf by:

S. Franklin - Trustee

## KINGS CHURCH MARSHES

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

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#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

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

##### **Income**

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

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on 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.

- Grants payable are included when approved by the Trustees and paid out.

##### **Tangible fixed assets**

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

Long leasehold                                - 10% Straight Line  
Fixtures and fittings                        - 25% Straight Line

The policy of the charity is to capitalise items costing in excess of £250.

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes as described in the notes to the financial statements. The cost of raising and administering such funds are charged against the specific fund.

#### 2. OTHER TRADING ACTIVITIES

	31.3.22	31.3.21
	£	£
Cafe income	491	301
	<u>          </u>	<u>          </u>

**KINGS CHURCH MARSHES**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022**

**3. GRANTS PAYABLE**

	31.3.22	31.3.21
	£	£
Charitable activities	440	1,460
	<u>440</u>	<u>1,460</u>
The total grants paid to institutions during the year was as follows:		
	31.3.22	31.3.21
	£	£
Ground Level	340	340
Bethel Church	-	1,120
International Network of Prophetic Centres	100	-
	<u>440</u>	<u>1,460</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	7,899	703	8,602
<b>Charitable activities</b>			
Charitable activities	4,050	-	4,050
Other trading activities	301	-	301
<b>Total</b>	<u>12,250</u>	<u>703</u>	<u>12,953</u>
<b>EXPENDITURE ON</b>			
Raising funds	622	-	622
<b>Charitable activities</b>			
Charitable activities	9,967	580	10,547
<b>Total</b>	<u>10,589</u>	<u>580</u>	<u>11,169</u>
<b>NET INCOME</b>	1,661	123	1,784
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	14,734	121	14,855
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>16,395</u>	<u>244</u>	<u>16,639</u>

**KINGS CHURCH MARSHES**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022**

**6. TANGIBLE FIXED ASSETS**

	Long leasehold £	Fixtures and fittings £	Totals £
<b>COST</b>			
At 1 April 2021	34,352	15,276	49,628
Additions	8,328	290	8,618
	<hr/>	<hr/>	<hr/>
At 31 March 2022	42,680	15,566	58,246
	<hr/>	<hr/>	<hr/>
<b>DEPRECIATION</b>			
At 1 April 2021	13,229	15,277	28,506
Charge for year	3,713	23	3,736
	<hr/>	<hr/>	<hr/>
At 31 March 2022	16,942	15,300	32,242
	<hr/>	<hr/>	<hr/>
<b>NET BOOK VALUE</b>			
At 31 March 2022	25,738	266	26,004
	<hr/>	<hr/>	<hr/>
At 31 March 2021	21,123	(1)	21,122
	<hr/>	<hr/>	<hr/>

**7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.22 £	31.3.21 £
Other debtors	9,722	1,156
Tax	-	1,074
	<hr/>	<hr/>
	9,722	2,230
	<hr/>	<hr/>

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.22 £	31.3.21 £
Bank loans and overdrafts (see note 9)	3,025	5,425
Other creditors	720	1,789
	<hr/>	<hr/>
	3,745	7,214
	<hr/>	<hr/>

**9. LOANS**

An analysis of the maturity of loans is given below:

	31.3.22 £	31.3.21 £
Amounts falling due within one year on demand:		
Other Loans	3,025	5,425
	<hr/>	<hr/>

**KINGS CHURCH MARSHES**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**10. MOVEMENT IN FUNDS**

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
<b>Unrestricted funds</b>				
General fund	16,395	5,847	8,618	30,860
<b>Restricted funds</b>				
Building fund	4	-	-	4
Awards for All	-	16,453	(8,618)	7,835
Beatrice Laing Trust	-	4,647	-	4,647
Other Restricted	240	120	-	360
	<u>244</u>	<u>21,220</u>	<u>(8,618)</u>	<u>12,846</u>
<b>TOTAL FUNDS</b>	<u>16,639</u>	<u>27,067</u>	<u>-</u>	<u>43,706</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	39,715	(33,868)	5,847
<b>Restricted funds</b>			
Awards for All	19,990	(3,537)	16,453
Beatrice Laing Trust	5,000	(353)	4,647
Other Restricted	120	-	120
	<u>25,110</u>	<u>(3,890)</u>	<u>21,220</u>
<b>TOTAL FUNDS</b>	<u>64,825</u>	<u>(37,758)</u>	<u>27,067</u>

**Comparatives for movement in funds**

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	14,734	1,661	16,395
<b>Restricted funds</b>			
Building fund	1	3	4
Other Restricted	120	120	240
	<u>121</u>	<u>123</u>	<u>244</u>
<b>TOTAL FUNDS</b>	<u>14,855</u>	<u>1,784</u>	<u>16,639</u>

**KINGS CHURCH MARSHES**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**10. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	12,250	(10,589)	1,661
<b>Restricted funds</b>			
Building fund	583	(580)	3
Other Restricted	120	-	120
	<u>703</u>	<u>(580)</u>	<u>123</u>
<b>TOTAL FUNDS</b>	<u><u>12,953</u></u>	<u><u>(11,169)</u></u>	<u><u>1,784</u></u>

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

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
<b>Unrestricted funds</b>				
General fund	14,734	7,508	8,618	30,860
<b>Restricted funds</b>				
Building fund	1	3	-	4
Awards for All	-	16,453	(8,618)	7,835
Beatrice Laing Trust	-	4,647	-	4,647
Other Restricted	120	240	-	360
	<u>121</u>	<u>21,343</u>	<u>(8,618)</u>	<u>12,846</u>
<b>TOTAL FUNDS</b>	<u><u>14,855</u></u>	<u><u>28,851</u></u>	<u><u>-</u></u>	<u><u>43,706</u></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 £
<b>Unrestricted funds</b>			
General fund	51,965	(44,457)	7,508
<b>Restricted funds</b>			
Building fund	583	(580)	3
Awards for All	19,990	(3,537)	16,453
Beatrice Laing Trust	5,000	(353)	4,647
Other Restricted	240	-	240
	<u>25,813</u>	<u>(4,470)</u>	<u>21,343</u>
<b>TOTAL FUNDS</b>	<u><u>77,778</u></u>	<u><u>(48,927)</u></u>	<u><u>28,851</u></u>

**KINGS CHURCH MARSHES**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**10. MOVEMENT IN FUNDS - continued**

**Building fund**

Included in the Building fund are donations specifically to meet costs to maintain Bowen House.

**Awards for All**

Grants received for the refurbishment of the community kitchen and for the creation of a community garden.

**Beatrice Laing Trust**

Grant received for new heating, furniture and decorating for the community kitchen.

**Light in Africa**

Included in the Other restricted fund are donations to support a school in Kenya.

**Transfers between funds**

Transfers into 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**

Donations made by trustees of the charity totalled £7,265 (2021: £4,460).

Creditors includes loans from trustees as follows:

D Rusling Loan - £1,825 (2021: £1,825).

Rental income includes amounts received from trustees as follows:

Franklin Associates - £5,250 (2021: £3,800).