

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

**KINGS CHURCH MARSHES**

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**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  
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.

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 8,618	21,220 (8,618)	27,067 -	1,784 -
<b>Net movement in funds</b>		<u>14,465</u>	<u>12,602</u>	<u>27,067</u>	<u>1,784</u>
<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>

**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)
<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>		30,860	12,846	43,706	16,639
<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				<u>12,846</u>	<u>244</u>
<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
At 31 March 2022	42,680	15,566	58,246
<b>DEPRECIATION</b>			
At 1 April 2021	13,229	15,277	28,506
Charge for year	3,713	23	3,736
At 31 March 2022	16,942	15,300	32,242
<b>NET BOOK VALUE</b>			
At 31 March 2022	25,738	266	26,004
At 31 March 2021	21,123	(1)	21,122

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

	31.3.22 £	31.3.21 £
Other debtors	9,722	1,156
Tax	-	1,074
	9,722	2,230

**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
	3,745	7,214

**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

**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>12,953</u>	<u>(11,169)</u>	<u>1,784</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>14,855</u>	<u>28,851</u>	<u>-</u>	<u>43,706</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>77,778</u>	<u>(48,927)</u>	<u>28,851</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).