

New Life Church Northampton LTD

England & Wales · Charity number 1092247

Details

Other names	KINGDOM LIFE CHURCH
Status	Registered
Legal form	Charitable company
Company number	04355047
Registered	2002-05-29
Register	View on the Charity Commission register

Contact

Address	9 Tower Street Mayorhold Northampton Northants NN1 2SN
Phone	01604630457
Email	admin@nlcn.org.uk
Website	www.nlcn.org.uk

Activities

Objects: 1) TO PROMOTE THE ADVANCEMENT OF CHRISTIANITY2) TO RELIEVE PEOPLE IN NEED BY THE PROVISION OF FOOD MONEY CLOTHES OR OTHER ITEMS INCLUDING HOUSING ACCOMMODATION3) TO PROMOTE THE ADVANCEMENT OF EDUCATION ON THE BASIS OF CHRISTIAN PRINCIPLES

Activities: To promote the advancement of Christianity; to relieve people in need by the provision of food, money, clothes or other items, and to promote the advancement of education on the basis of Christian principles.

Classification

- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities
- **Who:** Children/young People, Elderly/old People, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Northamptonshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£372,357	£378,549	-	-
2023-12-31	£296,590	£351,590	-	-
2022-12-31	£417,355	£318,971	-	-
2021-12-31	£304,633	£294,221	-	-
2020-12-31	£267,809	£196,898	-	-

Trustees

Name	Role	Appointed
PAUL LESLIE WORTH		2016-10-10
Stephen James Flanagan		2016-10-31
Timothy Surry		2025-12-22

New Life Church Northampton LTD

England & Wales - Charity number 1092247

Accounts

Charity Number 1092247

Registered Company Number 04355047

NEW LIFE CHURCH NORTHAMPTON LTD

FINANCIAL STATEMENTS AND REPORT

FOR FINANCIAL YEAR ENDING

31 DECEMBER 2024

LEGAL AND ADMINISTRATIVE INFORMATION

Registered Charity No:	1092247
Registered Company No;	04355047
Previously known as;	Kingdon Life Church
Governing Document:	Memorandum & Article of Association
Registered Office:	9 Tower Street Mayorhold Northampton Northamptonshire NN1 2SN
Directors and Trustees:	Stephen Flannagan Martin Kedian Paul Worth
Company Secretary:	Lee Smart
Bankers:	Lloyds Bank
Independent Examiner:	Brenda Peers-Ross 29 Drift Road Selsey Chichester West Sussex PO20 0PW

STRUCTURE, GOVERNANCE AND MANAEMENT

Governing document

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

Recruitment and appointment of new trustees

The trustees/directors are selected from the leadership of New Life Church. No changes were made to the trustees/directors.

Organisational structure

The board of trustees' delegate much of the day-to-day management to employed staff and volunteers. Senior managers have responsibility for overseeing nearly all of the church's activities under the guidance and instruction of the trustees.

The trustees receive monthly written reports from the senior management team. These include financial reports. Where actions or decisions are needed on an ongoing basis these are made by the trustees and other leaders who meet monthly. However, we are aware that this slows the decision-making process and the leadership structure is under review, with changes planned for 2025.

Induction and training of new trustees

As leaders of the church new trustees already have a significant understanding of the governance of the church, but additional induction is given on an individual basis by one of the existing trustees.

Staff Pay

A staff remunerations sub-committee is responsible for recommending pay awards etc. for individual members of staff. Unpaid trustees and leaders make the final decision on salaries.

None of the paid staff take part in the final decisions regarding salaries.

Additional Charity Work

Paul Worth is a trustee of Kingdom Life Church Ministry Uganda - a Uganda NGO - registration No. 12683. The work is a mission of New Life Church Northampton (Kingdom Life Church) but has its own charity status in Uganda. NLC Northampton supports this work giving monies from central funds and processing funds from other donors. Paul receives no remuneration from Kingdom Life Church Ministry Uganda.

Objectives and Activities

The principal objectives of the charity are:

- i) To promote the advancement of Christianity;
- ii) To relieve people in need by the provision of food, money, clothes or other items including housing accommodation;
- iii) To promote the advancement of education on the basis of Christian principles.

Achievement and Performance

Vision and values

Our vision remains to pursue God and to reach and impact our local community and beyond with Christian love and truth. We continue to be committed to our ongoing associations and links with other churches, groups, and movements, both in the UK, and in other countries.

Church Summary

The two sites of New Life Church have been growing and continue to reach out to their surrounding communities. New people have come in through a combination of a good media presence, faithfully promoting Christian values, and outreach work into the community.

The church continues to fulfil its objectives and aims through various means such as, a conference weekend, regular Sunday services, midweek small groups, prayer meetings, and practical and personal support for individuals.

Living Grace Church

We have continued to work with the leaders and the congregation of Living Grace Church and, in agreement with the leadership and wider congregation, we have set a date of the 1st January 2025 to officially adopt this church as a third site of New Life Church.

Towcester Hub Church

The church is a part of our wider grouping; Catalyst New Frontiers and we have been working to support this church during the autumn of 2024. The church has struggled with declining attendance for several years. The aim is to help with the appointment of a new pastor and to send people from New Life Church during the next 12 months.

Staffing

We appointed a new administrator in June and children's worker in September, increasing the hours of the children's worker role from 7.5 to 15 per week, in response to growth in numbers of children attending all 3 sites. The administrator unfortunately was unable to continue in the role due to personal circumstances, and we have not reappointed at this stage.

Oversite

Our ongoing connections with the New Frontiers Catalyst Network of Churches is our primary source of spiritual and practical oversight and continues to be of great benefit. We regularly access conferences and training for different areas of ministry. The senior pastor has regular contact with other church leaders in that network and has been asked to be a part of a new church planting initiative called Train1000.

Community work and Mission

The church is reaching out to the local communities every week through, youth work, parent toddler groups, well-being cafes, and schools work including mentoring sessions through TLG (Transforming Lives for Good) and regular assemblies. We also have other events through the year such as children's holiday clubs, Christmas Carol services etc.

Silhouette performing arts group ceased to use our building during the year as they had insufficient numbers in attendance.

Two of the church leaders joined the trusteeship of the Springs Family Centre to help strengthen ties and progress the transition of its leadership as the CEO will be retiring in 2025. We hope to inspire members of the church to volunteer and continue the work, including youth work, food bank, jobs club etc.

A team went in February 2024 to visit the missions work in Uganda. We spent time in the primary school, the vocational training center, and with the Ugandan leaders who are running the work. A particular highlight was visiting villagers and the poor who are supported with food donations from the ministry.

Finances continue to be given in support of this work.

Financial Review

The church finances remain healthy. Our current reserves are £36,6700. The Elders are aware that this is currently under our preferred level of three months operating figure and our aim is to increase these funds in the coming year.

Total funds carried forward as at 31st December 2024 are £585,416 of which £467, 660 are restricted.

Risk Management

The Trustees regularly review risk assessments undertaken by them or for them for the various church activities and groups using the facilities provided. Policies are regularly reviewed and updated, as necessary. Appropriate insurance cover is in place for Public Liability and protection of property and money. Trustees, staff, and volunteers receive appropriate safeguarding training and are DBS checked where required.

Reserves Policy

The Directors have decided to make reserves that equate to 3 months operating costs. These are held in a separate savings account (The Aldernore Account), and this has at least £41,508 in it, which at present does not meet the 3 months operating cost requirement.

Public Benefit

All the many and varied activities of the Trust described in this report are available to, and for the benefit of, the public across all age groups: children, teenagers and adults. The development and improvement of the church building and its central location in Northampton town increases the scope of activities that the Trust is able to provide to benefit the local and wider community. The merger of Kingdom Life Church and Forefront Church this year has further enhanced the Trust's ability to offer support to a wider community namely the community of St Crispin in the West of Northampton. The Directors believe that the Trust fully complies with the requirements of the Charities Act 2011 with respect to public benefit.

Trustees/directors responsibility in relation to the financial statements.

The charity trustees/directors are responsible for preparing a trustees/director's annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Policies).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which gives a true and fair view of the state of affairs of the charity and of the incoming resources and applicable resources, of the charity for the period in preparing the financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the applicable Charities SORP.
- Make judgments and estimates that are reasonable and prudent.
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records and 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 Companies Act 2006 and the applicable Charity's (Accounts and Reports) Regulations. They are also responsible for safeguarding the assets of the charitable company and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees confirm that to the best of their knowledge there is no information relevant to the Independent Examination of which the Examiner is unaware. The trustees/directors also confirm that they have taken all necessary steps to ensure that they themselves are aware of all relevant financial information and that this information has been communicated to the Examiner.

Presented and approved by the Board of Trustees at a meeting held on 22nd December 2025 and signed on their behalf.



Paul Worth
Trustee/ Director

**Independent Examiner's Report to the Trustees of:
NEW LIFE CHURCH NORTHAMPTON LTD
Registered Charity Number: 1092247**

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I report on the accounts of the company for the year ended 31st December 2024, which are set out on the attached pages 8 to 15.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under Part 16 of the Companies Act 2006 (the Act) and that an independent examination is needed.

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

- examine the accounts under section 145 of the Charities Act 2011;
- follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Act, as amended; and
- state whether matters have come to my attention.

Basis of independent examiner's statement

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

Independent Examiner's statement

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

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

Brenda Peers-Ross

Brenda Peers-Ross FMAAT, ACIE
11th January 2026

(A Company Limited By Guarantee)

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31st DECEMBER 2024

	Notes	Unrestricted	Restricted	Total 2024	Unrestricted	Restricted	Total 2023
		£	£	£	£	£	£
Income and endowments from:							
Donations and legacies	3	247,130	3,763	250,893	226,971	11,038	238,009
Grants	6	-	-	-	-	-	-
Other trading activities	4	76,069	43,921	119,990	26,054	31,456	57,510
Investment income	5	1,474	-	1,474	1,071	-	1,071
Total Income and endowments		324,673	47,684	372,357	254,096	42,494	296,590
Expenditure on:							
Charitable activities	7	279,001	61,327	340,328	222,671	50,062	272,733
Support costs	8	30,053	8,168	38,221	70,499	8,358	78,857
Total Expenditure		309,054	69,495	378,549	293,170	58,420	351,590
Net incoming resources before transfer between funds		15,619	(21,811)	(6,192)	(39,074)	(15,926)	(55,000)
Transfer between funds		(8,287)	8,287	-	(4,740)	4,740	-
Net movement in funds		7,332	(13,524)	(6,192)	(43,814)	(11,186)	(55,001)
Total funds brought forward		110,424	481,184	591,608	154,238	492,370	646,608
Total funds carried forward		117,756	467,660	585,416	110,424	481,184	591,608

All income and expenditure derive from continuing activities.

The statement of financial activities is incorporating the income and expenditure accounts and includes all gains and losses recognised during the year.

BALANCE SHEET AS AT 31st DECEMBER 2024

Company Number:

04355047

	Notes	Unrestricted	Restricted	Total 2024	Unrestricted	Restricted	Total 2023
		£	£	£	£	£	£
ASSETS:							
Fixed Assets	12	29,845	456,769	486,614	34,570	464,937	499,507
Current Assets							
Debtors	13	46,920	-	46,920	17,071	-	17,071
Cash at Bank		42,284	10,891	53,175	61,483	16,247	77,730
		89,204	10,891	100,095	78,554	16,247	94,801
Creditors							
Amounts falling due within one year	14	(1,293)	-	(1,293)	(2,700)	-	(2,700)
		(1,293)	-	(1,293)	(2,700)	-	(2,700)
Net Current Assets Less Current Liabilities		87,911	10,891	98,802	75,854	16,247	92,101
Net Assets		117,756	467,660	585,416	110,424	481,184	591,608
FUNDS							
		Unrestricted	Restricted	Total 2024	Unrestricted	Restricted	Total 2023
		£	£	£	£	£	£
Unrestricted and Designated	15						
General fund		117,756	-	117,756	106,290	-	106,290
Hardship Fund		-	-	-	4,134	-	4,134
Restricted	15	-	467,660	467,660	-	481,184	481,184
		117,756	467,660	585,416	110,424	481,184	591,608

For the year ending 31st December 2024, the company was entitled to exemption from audit under section 477 of the Companies Act 2006

The members have not required the company to obtain an audit of its financial statements for the year ended 31st December 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

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

Approved at a meeting of Trustees/Directors on 22nd December 2025, and signed on their behalf



Paul Worth - Trustee/Director

The notes on page 10 to page 15 form part of these financial statements.

PRINCIPAL ACCOUNTING POLICIES**FOR THE YEAR ENDED 31st DECEMBER 2024****Legal Form**

New Life Church Northampton Ltd. Is a charitable company limited by guarantee registered in England and Wales.

The financial statements of the Charitable Company, which is a public benefit entity under FRS102, 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 Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 19 October 2019)' Financial Reporting Standards 102 'The Financial Reporting Standards applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

Cash flow statement

The directors have taken advantage of the exemption in Financial Reporting Standard No 1 (revised 1996) from including a cash flow statement in the financial statements on the grounds that the company is small.

Incoming Resources

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

Gifts in Kind and Donated Services and Facilities

Gifts in kind, donated facilities and voluntary help, are not included in financial statements since it is not considered practical to quantify such income.

Resources Expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is possible 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 a category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is calculated so as to write off the cost of an asset, less its estimated value, over the useful life of the asset as follows:

Freehold property	2% on cost
Improvement to property	10% on reducing balance
Plant and machinery	10% on reducing balance

Fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses. Where parts of an item of property, plant and equipment have a different useful life, they are accounted for as separate items and property, plant and equipment.

Taxation

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

Fund accounting

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

Designated funds – these are funds set aside by the trustees out of unrestricted funds for specific future purposes or projects.

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

Pensions costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Financial instruments

Cash and cash equivalents in the balance sheet comprise cash at bank and in hand and short term deposits with an original maturity date of three months or less.

NOTES TO THE ACCOUNTS

3 Donations and Legacies

	Unrestricted Funds £	Restricted Funds £	2024 Total £	Unrestricted Funds £	Restricted Funds £	2023 Total £
Donation income	195,869	-	195,869	178,282	100	178,382
Gift Aid	14,196	-	14,196	44,231	10,938	55,169
Gift Aid claim	30,352	3,763	34,115	-	-	-
Other income	6,713	-	6,713	4,458	-	4,458
	247,130	3,763	250,893	226,971	11,038	238,009

4 Other Trading Activities

Events	845	-	845	1,081	-	1,081
Room Hire	40,771	-	40,771	-	-	-
Youth trips	12,615	-	12,615	1,520	-	1,520
Parents and toddlers	1,351	-	1,351	947	-	947
Other	17,585	43,921	61,506	12,763	31,456	44,219
Café income	2,902	-	2,902	3,306	-	3,306
Youth and Life	-	-	-	6,437	-	6,437
	76,069	43,921	119,990	26,054	31,456	57,510

5 Investment Income

Deposit account interest	1,474	-	1,474	1,071	-	1,071
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6 Income from Charitable Activities

	Government grants	Direct Charitable				
	-	-	-	-	-	-
	324,673	47,684	372,357	254,096	42,494	304,633

7 Charitable Activities Costs

	Unrestricted £	Restricted £	Total 2024 £	Unrestricted £	Restricted £	Total 2023 £
Direct charitable						
Trustee' salaries	72,925	-	72,925	68,374	-	68,374
Trustee's social security	3,703	-	3,703	3,342	-	3,342
Trustees' pension contributions	2,595	-	2,595	2,413	-	2,413
Wages	56,365	-	56,365	57,652	-	57,652
Travel	227	-	227	781	-	781
Social security	1,986	-	1,986	-	-	-
Pensions	1,872	-	1,872	-	-	-
Telephones	1,188	-	1,188	1,480	-	1,480
Office stationery and expenses	1,398	-	1,398	-	-	-
Marketing and advertising	837	-	837	894	-	894
Utilities	21,023	-	21,023	21,923	-	21,923
Sundries	1,141	-	1,141	2,214	-	2,214
IT and equipment	12,093	-	12,093	-	-	-
Building maintenance	21,982	-	21,982	-	-	-
Room hire	8,067	-	8,067	-	-	-
Youth and children	49,712	-	49,712	20,127	-	20,127
Self-financing church events	285	-	285	739	-	739
Tithe donations	4,680	-	4,680	13,587	-	13,587
Uganda Children	-	53,010	53,010	-	50,062	50,062
Café expenditure	2,870	-	2,870	-	-	-
Course and conferences	1,340	-	1,340	1,405	-	1,405
Gifts and donations	7,499	8,317	15,816	22,042	-	22,042
PA/AV expenditure	2,334	-	2,334	554	-	554
Licence and subscriptions	68	-	68	3,012	-	3,012
Outreach activities	2,811	-	2,811	2,132	-	2,132
	279,001	61,327	340,328	222,671	50,062	272,733

NOTES TO THE ACCOUNTS

8 Support and Management	Unrestricted Funds	Restricted Funds	2024 Total	Unrestricted Funds	Restricted Funds	2023 Total
wages	6,133	-	6,133	11,854	-	11,854
Social security	221	-	221	527	-	527
Pensions	119	-	119	274	-	274
Utilities	2,336	-	2,336	4,812	-	4,812
Office stationery and expenses	155	-	155	852	-	852
Sundries	127	-	127	84	-	84
Building maintenance	2,443	-	2,443	29,806	-	29,806
Café expenses	319	-	319	3,502	-	3,502
IT and equipment	1,344	-	1,344	5,968	-	5,968
Depreciation of tangible and heritage assets	4,725	8,168	12,893	5,282	8,358	13,640
	17,922	8,168	26,090	62,961	8,358	71,319
Finance						
Bank and other charges, fees	489	-	489	415	-	415
Governance costs						
Independent examination fees two years	4,635	-	4,635	1,500	-	1,500
Independent examination fee for other services	-	-	-	147	-	147
Insurance	5,009	-	5,009	4,254	-	4,254
Payroll and pension admin support	1,610	-	1,610	1,222	-	1,222
Legal and professional fees	388	-	388	-	-	-
	11,642	-	11,642	7,123	-	7,123
	30,053	8,168	38,221	70,499	8,358	78,857

NOTES TO THE ACCOUNTS

9 Net Income/(Expenditure)	Unrestricted	Restricted	2024	2023
	£	£	£	£
Net Income/(Expenditure) is stated after charging /(crediting):				
Independent Examination fee two years	4,635	-	4,635	1,500
Independent Examination fees for other services	-	-	-	-
Depreciation - owed assets	4,725	8,168	12,893	13,640

10 Trustee' Remuneration and Benefits

	2024	2023
	£	£
Trustees' salaries	72,925	68,375
Trustees' social security	3,703	3,342
Trustees' pension contribution to money purchase scheme	2,595	2,413
	79,223	74,130

During the year directors' emoluments were paid in respect of contract of service between the church, Mr P Worth and Mr R C Goldring in their capacity as Pastor and Assistant Pastor respectively. As required by the church constitution Mr Worth and Mr Goldring are also trustees.

No remuneration is paid to any trustee for acting in this capacity.

Trustees expenses

There were no expenses reimbursed to Trustee in the current year or prior year.

11 Staff Costs

	2024	2023
	£	£
Wages and salaries	61,325	65,852
Social security costs	2,207	2,930
Other pension costs	1,991	1,524
	65,523	70,306

The number of employees by head count.

	2024	2023
Ministry and administration	7	5

No employees received emoluments in excess of £60,000.

NOTES TO THE ACCOUNTS

12 Tangible Fixed Assets	Freehold property	Flat	Improvement to property	Plant and machinery	Total
	£		£	£	£
Cost or revaluation	450,000	-	210,882	142,733	803,615
At 1 January 2024					-
Add additions in year	-	108,250	-		108,250
	450,000	108,250	210,882	142,733	911,865
Less: disposals during the year	-	-	-	-	-
At 31 December 2024	450,000	108,250	210,882	142,733	911,865
Depreciation					
At 1 January 2024	127,500	-	177,064	107,794	412,358
Charge in year	6,000	-	3,391	3,503	12,894
At 31 December 2024	133,500	-	180,455	111,297	425,252
Net book value					
At 31 December 2024	316,500	108,250	30,427	31,436	486,614
At 31 December 2023	322,500	108,250	33,818	34,939	499,507

13 Debtors: Amounts falling due within one year	Unrestricted Funds	Restricted Funds	2024 Total	Unrestricted Funds	Restricted Funds	2023 Total
	£	£	£	£	£	£
Gift Aid recoverable	30,179	-	30,179	14,064	-	14,064
Pre-payments	11,415	-	11,415	-	-	-
Trade	5,326	-	5,326	3,007	-	3,007
	46,920	-	46,920	17,071	-	17,071

14 Creditors: Amounts falling due within one year

	Unrestricted Funds	Restricted Funds	2024 Total	Unrestricted Funds	Restricted Funds	2023 Total
	£	£	£	£	£	£
Trade Creditors	(2)	-	(2)	-	-	-
Accruals and deferred income	1,295	-	1,295	2,700	-	2,700
	1,293	-	1,293	2,700	-	2,700

NOTES TO THE ACCOUNTS

15 Movement of funds	Balance 01.01.24	Incoming resources	Resources expended	Transfers between funds	Balance 31.12.24
	£	£	£	£	£
Unrestricted funds					
General fund	106,290	323,471	(302,564)	(9,440)	117,756
Hardship fund	4,134	1,202	(6,489)	1,153	-
	110,424	324,673	(309,053)	(8,287)	117,756
Restricted funds					
Building funds	322,500	-	(6,000)	-	316,500
Building improvement fund	26,361	-	1,269	-	25,092
Studio	632	-	(63)	-	569
Family centre assets	685	-	(68)	-	617
Uganda children	-	45,895	(53,010)	12,427	5,312
Gift day	18,616	1,788	(9,085)	-	11,319
Janet Robinson flat	112,390	-	-	(4,140)	108,250
	481,184	47,684	(69,495)	8,287	467,660
Total funds	591,608	372,357	(378,548)	-	585,416

The building and building improvement and family centre funds are in relation to developing the charity's buildings for greater and more flexible use.

The studio funds is for setting up of a recording studio facility.

Uganda funds - Kadambari Kingdom Life Church Ministry has worked in Kadambari since 2004 and is a mission branch of KLC Northampton. It seeks to help villagers and their families through Nursery and Primary Education, some support for a few Secondary children. Vocational Training and a Food Distribution Programme. Its help is irrespective of religious background. Kingdom Life Church (in Kadambari) was established by the Ministry over 10 years ago.

The Gift Day fund is in relation to money raised for building improvement.

Janet Robinson retired from the charity work in Kasambira in 2020 and returned to the UK. Supporters of that charity felt it was right to provide Janet with a home to live in upon her return. Money was held in the Kingdom Life Church accounts whilst the purchase of the flat and the Home for Janet Trust was established. Once the purchase of the flat is completed no more funds for the flat will be held in the Kingdom Life Church accounts and all responsibility for the asset (the flat) is with Home for Janet Trust.

16 Related party disclosure

Paul Worth is a Trustee of Kingdom Life Church Ministry Uganda. Kingdom Life Church received donations totalling £50,035 (2023: £31,456) for Kingdom Life Church Ministry Uganda. Kingdom Life Church paid Kingdom Life Church Ministry Uganda £53,010 (2023: £50,762 as Mission Support).

New Life Church Northampton LTD

England & Wales - Charity number 1092247

Accounts

Charity Number 1092247

Registered Company Number 04355047

NEW LIFE CHURCH NORTHAMPTON LTD

FINANCIAL STATEMENTS AND REPORT

FOR FINANCIAL YEAR ENDING

31 DECEMBER 2023

LEGAL AND ADMINISTRATIVE INFORMATION

Registered Charity No: 1092247

Registered Company No; 04355047

Previously known as; Kingdon Life Church

Governing Document: Memorandum & Article of Association

Registered Office: 9 Tower Street
Mayorhold
Northampton
Northamptonshire
NN1 2SN

Directors and Trustees: Stephen Flannagan
Martin Kedian
Paul Worth

Company Secretary: Lee Smart

Bankers: Lloyds Bank

Independent Examiner: Brenda Peers-Ross
29 Drift Road
Selsey
Chichester
West Sussex
PO20 0PW

STRUCTURE, GOVERNANCE AND MANAEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. The Church has formally changed its name from Kingdom Life Church to New Life Church Northampton Ltd.

Recruitment and appointment of new trustees

The trustees/directors are selected from the leadership of New Life Church. During 2023 Jonathan Canning stepped down from his role as secretary of the charity and Lee Smart has been appointed as his replacement.

Organisational structure

The board of trustees' delegate much of the day-to-day management to employed staff and volunteers. Senior managers have responsibility for overseeing nearly all of the church's activities under the guidance and instruction of the trustees. A staff remunerations sub-committee is responsible for recommending pay awards etc. for individual members of staff.

The trustees receive monthly written reports from the senior management team. These include financial reports. Where actions or decisions are needed on an ongoing basis these are made by the trustees, but most of the business is carried out at the quarterly trustees meeting.

Induction and training of new trustees

As leaders of the church new trustees already have a significant understanding of the governance of the church, but additional induction is given on an individual basis by one of the existing trustees.

Staff Pay

None of the paid staff take part in the final decisions regarding salaries.

Additional Charity Work

Paul Worth has stepped down from his role as a trustee for the Northampton Street Pastors but is continuing in his role as a trustee of Towcester Hub Church.

Paul Worth is a trustee of Kingdom Life Church Ministry Uganda - a Uganda NGO - registration No. 12683. The work is a mission of New Life Church Northampton (Kingdom Life Church) but has its own charity status in Uganda. NLC Northampton supports this work giving monies from central funds and processing funds from other donors. Paul receives no remuneration from Kingdom Life Church Ministry Uganda.

Objectives and Activities

The principal objectives of the charity are:

- i) To promote the advancement of Christianity:
- ii) To relieve people in need by the provision of food, money clothes or other items including housing accommodation:
- iii) To promote the advancement of education on the basis of Christian principles.

Achievement and Performance

Vision and values

Our vision remains to pursue God and to reach and impact our local community and beyond with Christian love and truth. We continue to be committed to our ongoing associations and links with other churches, groups, and movements, both in the UK, and in other countries.

Church Summary

Both church sites at St Crispin and the Town Centre continue to grow in numbers. New people have come in through a combination of a good media presence, faithfully promoting Christian values, and outreach work into the community.

The church continues to fulfil its objectives and aims through various means such as, a conference weekend, regular Sunday services, midweek small groups, prayer meetings. We also support people by offering prayer and guidance when requested.

Living Grace Church

We have been approached by the leadership of Living Grace Church in Northampton who have asked if they can explore the possibility of becoming a third site of New Life Church Northampton. Two of their leaders have begun meeting monthly with our team as we seek to build relationship, and we expect to follow this with a series of meetings with the congregation to gauge reaction. If this process goes well, we anticipate that we will adopt LGC during the course of 2024.

Staffing

We have a settled team which is functioning well and enabling the church to fulfil its charitable objectives and ensuring the smoothing running of operations.

Oversite

Our ongoing connections with the New Frontiers Catalyst Network of Churches is our primary source of spiritual and practical oversight and continues to be of great benefit. We regularly access conferences and training for different areas of ministry. The senior pastor has regular contact with other church leaders in that network and this has been a valuable support and source of encouragement and advice during the year.

Community work and Mission

The church is reaching out to the local communities every week through, youth work, parent toddler groups, well-being cafes, and schools work including mentoring sessions through TLG (Transforming Lives for Good) and regular assemblies. We also have other events through the year such as children's holiday clubs, Christmas Carol services etc.

We continue to work with other local groups and charities such as, Silhouette performing arts group, Springs Family Centre, and Street Pastors Northampton.

We support a mission in Uganda giving, finance, advice, practical help, and prayer. The work in continues to thrive with a Ugandan team taking responsibility for the project. We are planning to visit the work in 2024.

The church has also responded to local needs through the Hardship Fund supporting people in financial need.

Activities:

How our activities deliver public benefit.

Religious Activities

Kingdom Life Church provides Sunday morning, Christian services every week. This happens at both the Town Centre building and the Community Centre at St Crispin. These services focus on worship, prayer and the preaching of God's word. All are welcome to these services whether they already follow the Christian faith or not. During the Sunday morning services we run children and youth work where children and teenagers will learn more about the Christian faith and encouraged to encounter God in their lives through prayer, reading of scripture and the work of the Holy Spirit.

Community activities

Our building and rooms are available for use by local groups and organisations. For example, a young people's performing arts charity, English language classes, and a charity supporting ex-offenders are regular users.

An after-school club runs every Monday for children from the local school to attend. There are lots of games and equipment for them to use as well as providing snacks and drinks. Once a month at St Crispin a community youth club runs on a Monday and is open to children from school year 5 upwards.

Well-being cafes run at Town Centre and St Crispin. This work provides a warm and welcoming environment primarily for those that are suffering loneliness and isolation, but they are open to all. We have seen significant growth in the use of these this year. Refreshments and snacks are available for free or a donation can be given.

Parents and tots groups run at both Town centre and St Crispin providing a place for parents of pre-school children to meet together and a place for the children to play and socialise.

Financial Review

The church has seen a healthy increase in income this year. We have accomplished our goal of increasing our reserves to £46k, however, this will require a review as expenditure will have increased requiring us to carry great reserves.

Total funds carried forward as at 31st December 2023 are £591,608 of which £481,184 are restricted.

Risk Management

The Trustees regularly review risk assessments undertaken by them or for them for the various church activities and groups using the facilities provided. Policies are regularly reviewed and updated as necessary. Appropriate insurance cover is in place for Public Liability and protection of property and money. Trustees, staff, and volunteers receive appropriate safeguarding training and are DBS checked where required.

Reserves Policy

The Directors have decided to make reserves that equate to 3 months operating costs. These are held in a separate savings account (The Aldernore Account) and this has at least £45,000 in it, which meets the 3 months operating cost requirement.

Public Benefit

All the many and varied activities of the Trust described in this report are available to, and for the benefit of, the public across all age groups: children, teenagers and adults. The development and improvement of the church building and its central location in Northampton town increases the scope of activities that the Trust is able to provide to benefit the local and wider community. The merger of Kingdom Life Church and Forefront Church this year has further enhanced the Trust's ability to offer support to a wider community namely the community of St Crispin in the West of Northampton. The Directors believe that the Trust full complies with the requirements of the Charities Act 2011 with respect to public benefit.

Trustees/directors responsibility in relation to the financial statements.

The charity trustees/directors are responsible for preparing a trustees/director's annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Policies).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which gives a true and fair view of the state of affairs of the charity and of the incoming resources and applicable resources, of the charity for the period in preparing the financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent.
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records and 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 Companies Act 2006 and the applicable Charity's (Accounts and Reports) Regulations. They are also responsible for safeguarding the assets of the charitable company and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees confirm that to the best of their knowledge there is no information relevant to the Independent Examination of which the Examiner is unaware. The trustees/directors also confirm that they have taken all necessary steps to ensure that they themselves are aware of all relevant financial information and that this information has been communicated to the Examiner.

Presented and approved by the Board of Trustees at a meeting held on 2nd October 2024 and signed on their behalf.



Paul Worth
Trustee/ Director

**Independent Examiner's Report to the Trustees of:
NEW LIFE CHURCH NORTHAMPTON LTD
Registered Charity Number: 1092247**

Page 7

I report on the accounts of the company for the year ended 31st December 2023, which are set out on the attached pages 8 to 15.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under Part 16 of the Companies Act 2006 (the Act) and that an independent examination is needed.

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

- examine the accounts under section 145 of the Charities Act 2011;
- follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Act, as amended; and
- state whether matters have come to my attention.

Basis of independent examiner's statement

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

Independent Examiner's statement

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

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

Brenda Peers-Ross

Brenda Peers-Ross FMAAT, ACIE
28th October 2024

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31st DECEMBER 2023

	Notes	Unrestricted	Restricted	Total 2023	Unrestricted	Restricted	Total 2022
		£	£	£	£	£	£
Income and endowments from:							
Donations and legacies	3	226,971	11,038	238,009	247,435	112,589	360,024
Charitable activities	6	-	-	-	-	-	-
Other trading activities	4	26,054	31,456	57,510	14,999	42,332	57,331
Investment income	5	1,071	-	1,071	-	-	-
Total income and endowments		254,096	42,494	296,590	262,434	154,921	417,355
Expenditure on:							
Charitable activities	7	222,671	50,062	272,733	143,392	78,217	221,609
Support costs	8	70,499	8,358	78,857	87,304	10,058	97,362
Total Expenditure		293,170	58,420	351,590	230,696	88,275	318,971
Net incoming resources before transfer between funds		(39,074)	(15,926)	(55,000)	31,738	66,646	98,384
Transfer between funds		(4,740)	4,740	-	(11,275)	11,275	-
Net movement in funds		(43,814)	(11,186)	(55,000)	20,463	77,921	98,383
Total funds brought forward		154,238	492,370	646,608	133,775	414,449	548,224
Total funds carried forward		110,424	481,184	591,608	154,238	492,370	646,608

All income and expenditure derive from continuing activities.

The statement of financial activities is incorporating the income and expenditure accounts and includes all gains and losses recognised during the year.

BALANCE SHEET AS AT 31st DECEMBER 2023

Company Number: **04355047**

	Notes	Unrestricted	Restricted	Total 2023	Unrestricted	Restricted	Total 2022
		£	£	£	£	£	£
ASSETS:							
Fixed Assets	12	34,570	464,937	499,507	39,852	365,045	404,897
Current Assets							
Debtors	13	17,071	-	17,071	5,891	-	5,891
Cash at Bank		61,483	16,247	77,730	104,791	136,095	240,886
		78,554	16,247	94,801	110,682	136,095	246,777
Creditors							
Amounts falling due within one year	14	(2,700)	-	(2,700)	(5,066)	-	(5,066)
					(5,066)	-	(5,066)
Net Current Assets Less Current Liabilities		75,854	16,247	92,101	105,616	136,095	241,711
Net Assets		110,424	481,184	591,608	145,468	501,140	646,608
FUNDS							
		Unrestricted	Restricted	Total 2023	Unrestricted	Restricted	Total 2022
		£	£	£	£	£	£
Unrestricted and Designated							
General fund	15	106,290	-	106,290	142,378	-	142,378
Hardship Fund		4,134	-	4,134	11,860	-	11,860
Restricted							
	15	-	481,184	481,184	-	492,370	492,370
		110,424	481,184	591,608	154,238	492,370	646,608

For the year ending 31st December 2023, the company was entitled to exemption from audit under section 477 of the Companies Act 2006

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

The trustees acknowledge their responsibilities for

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

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

Approved at a meeting of Trustees/Directors on 2nd October 2024, and signed on their behalf


Paul Worth - Trustee/Director

The notes on page 10 to page 15 form part of these financial statements.

PRINCIPAL ACCOUNTING POLICIES**FOR THE YEAR ENDED 31st DECEMBER 2023****Legal Form**

New Life Church Northampton Ltd. Is a charitable company limited by guarantee registered in England and Wales.

The financial statements of the Charitable Company, which is a public benefit entity under FRS102, 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 Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 19 October 2019)'. Financial Reporting Standards 102 'The Financial Reporting Standards applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

Cash flow statement

The directors have taken advantage of the exemption in Financial Reporting Standard No 1 (revised 1996) from including a cash flow statement in the financial statements on the grounds that the company is small.

Incoming Resources

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

Gifts in Kind and Donated Services and Facilities

Gifts in kind, donated facilities and voluntary help, are not included in financial statements since it is not considered practical to quantify such income.

Resources Expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is possible 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 a category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is calculated so as to write off the cost of an asset, less its estimated value, over the useful life of the asset as follows:

Freehold property	2% on cost
Improvement to property	10% on reducing balance
Plant and machinery	10% on reducing balance

Fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses. Where parts of an item of property, plant and equipment have a different useful life, they are accounted for as separate items and property, plant and equipment.

Taxation

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

Fund accounting

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

Designated funds – these are funds set aside by the trustees out of unrestricted funds for specific future purposes or projects.

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

Pensions costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Financial instruments

Cash and cash equivalents in the balance sheet comprise cash at bank and in hand and short term deposits with an original maturity date of three months or less.

NOTES TO THE ACCOUNTS

3 Donations and Legacies

	Unrestricted Funds £	Restricted Funds £	2023 Total £	Unrestricted Funds £	Restricted Funds £	2022 Total £
Gifts, donations	178,282	100	178,382	177,489	108,450	285,939
Gift Aid	44,231	10,938	55,169	30,978	4,139	35,117
Other income	4,458	-	4,458	38,968	-	38,968
	226,971	11,038	238,009	247,435	112,589	360,024

4 Other Trading Activities

Events	1,081	-	1,081	1,264	-	1,264
Room Hire	-	-	-	1,924	-	1,924
Youth trips	1,520	-	1,520	597	-	597
Parents and toddlers	947	-	947	697	-	697
Other	12,763	31,456	44,219	9,591	42,332	51,923
Café income	3,306	-	3,306	353	-	353
Youth and Life	6,437	-	6,437	573	-	573
	26,054	31,456	57,510	14,999	42,332	57,331

5 Investment Income

Deposit account interest	1,071	-	1,071	-	-	-
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6 Income from Charitable Activities

Government grants	Direct Charitable	-	-	-	-	-
		-	-	262,434	154,921	304,633

7 Charitable Activities Costs

	Unrestricted £	Restricted £	Total 2023 £	Unrestricted £	Restricted £	Total 2022 £
Direct charitable	£	£	£	£	£	£
Trustee' salaries	68,374	-	68,374	66,100	-	66,100
Trustee's social security	3,342	-	3,342	3,342	-	3,342
Trustees' pension contributions	2,413	-	2,413	2,323	-	2,323
Wages	57,652	-	57,652	17,850	-	17,850
Travel	781	-	781	1,014	-	1,014
Telephones	1,480	-	1,480	2,712	-	2,712
Advertising	894	-	894	-	-	-
Utilities	21,923	-	21,923	-	-	-
Sundries	2,214	-	2,214	1,716	-	1,716
Youth and children	20,127	-	20,127	11,875	-	11,875
Self-financing church events	739	-	739	1,080	-	1,080
Tithe donations	13,587	-	13,587	12,864	-	12,864
Uganda - J Robinson	-	-	-	-	78,217	78,217
Course costs	1,405	-	1,405	273	-	273
Gifts and donations	22,042	50,062	72,104	10,024	-	10,024
PA/AV expenditure	554	-	554	2,276	-	2,276
Licence and subscriptions	3,012	-	3,012	-	-	-
Outreach activities	2,132	-	2,132	9,943	-	9,943
	222,671	50,062	272,733	143,392	78,217	221,609

NOTES TO THE ACCOUNTS

8 Support and Management	Unrestricted Funds	Restricted Funds	2023 Total	Unrestricted Funds	Restricted Funds	2022 Total
wages	11,854	-	11,854	18,133	-	18,133
Social security	527	-	527	1,025	-	1,025
Pensions	274	-	274	579	-	579
Insurance	4,254	-	4,254	3,930	-	3,930
Light and heat	4,659	-	4,659	18,154	-	18,154
Office stationery and expenses	852	-	852	549	-	549
Sundries	84	-	84	2,874	-	2,874
Utility costs	153	-	153	444	-	444
Building maintenance	29,806	-	29,806	29,815	-	29,815
Café expenditure	3,502	-	3,502	-	-	-
IT and equipment	5,968	-	5,968	-	-	-
Depreciation of tangible and heritage assets	5,282	8,358	13,640	4,431	10,058	14,489
	<u>67,215</u>	<u>8,358</u>	<u>75,573</u>	<u>79,934</u>	<u>10,058</u>	<u>89,992</u>
Finance						
Bank and other charges, fees	415	-	415	84	-	84
Governance costs						
Independent examination fee	1,500	-	1,500	1,800	-	1,800
Independent examination fee for other services	147	-	147	-	-	-
Payroll and pension admin support	1,222	-	1,222	857	-	857
Legal and professional fees	-	-	-	4,629	-	4,629
	<u>2,869</u>	<u>-</u>	<u>2,869</u>	<u>7,286</u>	<u>-</u>	<u>7,286</u>
	<u>70,499</u>	<u>8,358</u>	<u>78,857</u>	<u>87,304</u>	<u>10,058</u>	<u>97,362</u>

NOTES TO THE ACCOUNTS

9 Net Income/(Expenditure)	Unrestricted	Restricted	2023	2022
	£	£	£	£
Net Income/(Expenditure) is stated after charging /(crediting):				
Independent Examination fee	1,500	-	1,500	1,800
Independent Examination fees for other services	-	-	-	-
Depreciation - owed assets	5,282	8,358	13,640	14,489
			<u>13,640</u>	<u>14,489</u>

10 Trustee' Remuneration and Benefits

	2023	2022
	£	£
Trustees' salaries	68,375	66,100
Trustees' social security	3,342	3,342
Trustees' pension contribution to money purchase scheme	2,413	2,322
	<u>74,130</u>	<u>71,764</u>

During the year directors' emoluments were paid in respect of contract of service between the church, Mr P Worth and Mr R C Goldring in their capacity as Pastor and Assistant Pastor respectively. As required by the church constitution Mr Worth and Mr Goldring are also trustees.

No remuneration is paid to any trustee for acting in this capacity.

Trustees expenses

There were no expenses reimbursed to Trustee in the current year or prior year.

11 Staff Costs

	2023	2022
	£	£
Wages and salaries	65,852	101,725
Social security costs	2,930	4,596
Other pension costs	1,524	3,030
	<u>70,306</u>	<u>109,351</u>

The average monthly number of employees during the year was as follows:

	2023	2022
Ministry and administration	<u>4</u>	<u>4</u>

No employees received emoluments in excess of £60,000.

NOTES TO THE ACCOUNTS

12 Tangible Fixed Assets	Freehold property	Flat	Improvement to property	Plant and machinery	Total
	£		£	£	£
Cost or revaluation At 1 January 2023	450,000	-	210,882	142,733	803,615
Add additions in year	-	108,250	-		108,250
	450,000	108,250	210,882	142,733	911,865
Less: disposals during the year	-	-	-	-	-
At 31 December 2023	450,000	108,250	210,882	142,733	911,865
Depreciation					
At 1 January 2023	121,500	-	173,306	103,912	398,718
Charge in year	6,000	-	3,758	3,882	13,640
At 31 December 2023	127,500	-	177,064	107,794	412,358
Net book value					
At 31 December 2023	322,500	108,250	33,818	34,939	499,507
At 31 December 2022	328,500	-	37,576	38,821	404,897

13 Debtors: Amounts falling due within one year	Unrestricted Funds	Restricted Funds	2023 Total	Unrestricted Funds	Restricted Funds	2022 Total
	£	£	£	£	£	£
Gift Aid recoverable	14,064	-	14,064	4,970	-	4,970
Other debtors	3,007	-	3,007	921	-	921
	17,071	-	17,071	5,891	-	5,891

14 Creditors: Amounts falling due within one year

	Unrestricted Funds	Restricted Funds	2023 Total	Unrestricted Funds	Restricted Funds	2022 Total
	£	£	£	£	£	£
Trade Creditors	-	-	-	3,866	-	3,866
Accruals and deferred income	2,700	-	2,700	1,200	-	1,200
	2,700	-	2,700	5,066	-	5,066

NOTES TO THE ACCOUNTS

15 Movement of funds	Balance 01.01.23	Incoming resources	Resources expended	Transfers between funds	Balance 31.12.23
	£	£	£	£	£
Unrestricted funds					
General fund	142,378	251,534	(282,882)	(4,740)	106,290
Hardship fund	11,860	2,562	(10,288)	-	4,134
	154,238	254,096	(293,170)	(4,740)	110,424
Restricted funds					
Building funds	328,500	-	(6,000)	-	322,500
Building improvement fund	27,721	-	(1,360)	-	26,361
Studio	702	-	(70)	-	632
Family centre assets	761	-	(76)	-	685
Uganda children	13,866	31,456	(50,062)	4,740	-
Gift day	8,530	10,938	(852)	-	18,616
Janet Robinson flat	112,290	100	-	-	112,390
	492,370	42,494	(58,420)	4,740	481,184
Total funds	646,608	296,590	(351,590)	-	591,608

The designated hardship fund was set up during the Covid-19 lockdowns to support people both inside and outside the church community. The money is used at the discretion of the Elders for those in need.

The building and building improvement and family centre funds are in relation to developing the charity's buildings for greater and more flexible use.

The studio funds is for setting up of a recording studio facility.

Uganda funds - Kadambari Kingdom Life Church Ministry has worked in Kadambari since 2004 and is a mission branch of KLC Northampton. It seeks to help villagers and their families through Nursery and Primary Education, some support for a few Secondary children. Vocational Training and a Food Distribution Programme. Its help is irrespective of religious background. Kingdom Life Church (in Kadambari) was established by the Ministry over 10 years ago.

The Gift Day fund is in relation to money raised for building improvement.

Janet Robinson retired from the charity work in Kasambira in 2020 and returned to the UK. Supporters of that charity felt it was right to provide Janet with a home to live in upon her return. Money was held in the Kingdom Life Church accounts whilst the purchase of the flat and the Home for Janet Trust was established. Once the purchase of the flat is completed no more funds for the flat will be held in the Kingdom Life Church accounts and all responsibility for the asset (the flat) is with Home for Janet Trust.

16 Related party disclosure

Paul Worth is a Trustee and employee of Forefront Church Northampton. Kingdom Life Church received a donations totalling £nil (2021 £1,320) from Forefront Church Northampton.

Paul Worth is a Trustee of Kingdom Life Church Ministry Uganda. Kingdom Life Church received donations totalling £31,456 (2022: £42,332) for Kingdom Life Church Ministry Uganda. Kingdom Life Church paid Kingdom Life Church Ministry Uganda £50,762 (2022: £78,217 as Mission Support..

New Life Church Northampton LTD

England & Wales - Charity number 1092247

Accounts

Charity Number 1092247

Registered Company Number 0435507

NEW LIFE CHURCH NORTHAMPTON LTD

FINANCIAL STATEMENTS AND REPORT

FOR FINANCIAL YEAR ENDING

31 DECEMBER 2022

LEGAL AND ADMINISTRATIVE INFORMATION

Registered Charity No:	1092247
Registered Company No;	0435507
Previously known as;	Kingdon Life Church
Governing Document:	Memorandum & Article of Association
Registered Office:	9 Tower Street Mayorhold Northampton Northamptonshire NN1 2SN
Directors and Trustees:	Stephen Flannagan Martin Kedian Paul Worth
Company Secretary:	Lee Smart
Bankers:	Lloyds Bank
Independent Examiner:	CVS Northamptonshire 32 – 36 Hazelwood Road Northampton NN1 1LN

STRUCTURE, GOVERNANCE AND MANAEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. It is the intention of the Elders and Directors that within the next 12 months to formally change the name of the church from Kingdom Life Church to New Life Church Northampton Ltd. At the same time the governing document will be updated in its language, whilst retaining the objects.

Recruitment and appointment of new trustees

The trustees/directors are selected from the leadership of New Life Church.

Organisational structure

The board of trustees' delegate much of the day-to-day management to employed staff and volunteers. Senior managers have responsibility for overseeing nearly all of the church's activities under the guidance and instruction of the trustees. A staff remunerations sub-committee is responsible for recommending pay awards etc. for individual members of staff.

The trustees receive monthly written reports from the senior management team. These include financial reports. Where actions or decisions are needed on an ongoing basis these are made by the trustees, but most of the business is carried out at the quarterly trustees meeting.

Induction and training of new trustees

As leaders of the church new trustees already have a significant understanding of the governance of the church, but additional induction is given on an individual basis by one of the existing trustees.

Staff Pay

None of the paid staff take part in the final decisions regarding salaries.

Additional Charity Work

Paul Worth is a trustee for the Northampton Street Pastors and New Life Church Northampton Ltd (Kingdom Life Church) gives monthly to the charity and the work helps us fulfil our own charitable aims. Paul does not receive any financial benefit from the charity and the decision to give to the charity is decided by the trustees and Elders as a group.

Paul Worth is a Trustee of Towcester Hub Church.

Paul Worth is a trustee of Kingdom Life Church Ministry Uganda - a Uganda NGO - registration No. 12683. The work is a mission of New Life Church Northampton (Kingdom Life Church) but has its own charity status in Uganda. NLC Northampton supports this work giving monies from central funds and processing funds from other donors. Paul receives no remuneration from Kingdom Life Church Ministry Uganda

Objectives and Activities

The principal objectives of the charity are:

- i) To promote the advancement of Christianity:
- ii) To relieve people in need by the provision of food, money clothes or other items including housing accommodation:
- iii) To promote the advancement of education on the basis of Christian principles.

Achievement and Performance

Vision and values

Our vision remains to pursue God and to reach and impact our local community and beyond, as we are able, with Christian love and truth. We continue to be committed to our ongoing associations and links with other churches, groups, and movements, both in the UK, and in other countries.

Church Summary

Both church sites at St Crispin and the Town Centre have grown in the past 12 months. New people have come in through a combination of a good media presence, faithfully promoting Christian values, and outreach work into the community.

The church continues to fulfil its objectives and aims through various means such as, a conference weekend, children's holiday clubs, youth work, parent toddler groups, well-being cafes, regular Sunday services, life groups etc.

Staffing Changes

At the end of 2023 Peter Smith stepped down as the volunteer Finance Administrator, Sarah Coppin has taken on the role which is now a salaried part time position.

Oversite

Our ongoing connections with the New Frontiers Catalyst Network of Churches is our primary source of spiritual and practical oversight and continues to be of great benefit. We regularly access conferences and training for different areas of ministry. The senior pastor has regular contact with other church leaders in that network and this has been a valuable support and source of encouragement and advice during the year.

Community work and Mission

We continue to work with both local missions and overseas. Locally we are working with performing arts group Silhouette, Springs Family, and Street Pastors Northampton.

We support a mission in Uganda and a missionary working with Wycliffe. Our support is a mix of finances, advice, practical help, and prayer. The work in Uganda continues to thrive with a Ugandan team taking responsibility for the project.

The church has also responded to local needs through the Hardship Fund supporting people in financial need. In addition, the church has responded to international need raising funds for Pakistan Floods and the Earthquake disaster in Turkey and Syria.

Activities:

How our activities deliver public benefit.

Religious Activities

Kingdom Life Church provides Sunday morning, Christian services every week. This happens at both the Town Centre building and the Community Centre at St Crispin. These services focus on worship, prayer and the preaching of God's word. All are welcome to these services whether they already follow the Christian faith or not. During the Sunday morning services we run children and youth work where children and teenagers will learn more about the Christian faith and encouraged to encounter God in their lives through prayer, reading of scripture and the work of the Holy Spirit.

Prayer meetings are held at Town Centre monthly on a Sunday evening and weekly on a Wednesday morning. At St Crispin there is a monthly prayer meeting on a Tuesday.

Celebration of Christian festivals are held especially Christmas and Easter.

The church youth group meets every Friday to support the young people that attend church through the teaching of the Christian faith and also to play games and socialise in a safe and supportive environment. We have seen this work grow in number during this year.

Community activities

Our building and rooms are available for use by local groups and organisations. For example, a young people's performing arts charity, English language classes, and a charity supporting ex-offenders are regular users.

An after-school club runs every Monday for children from the local school to attend. There are lots of games and equipment for them to use as well as a providing snacks and drinks. Once a month at St Crispin a community youth club runs on a Monday and is open to children from school year 5 upwards.

Well-being cafes run at Town Centre and St Crispin. This work provides a warm and welcoming environment primarily for those that are suffering loneliness and isolation but they are open to all. We have seen significant growth in the use of these this year. Refreshments and snacks are available for free or a donation can be given.

Parents and tots groups run at both Town centre and St Crispin providing a place for parents of pre-school children to meet together and a place for the children to play and socialise.

Partnerships with other charitable organisations

The Trust works alongside TLG (Transforming Lives for Good). This national organisation works with churches to help them mentor students in local schools. Volunteers for the church mentor children from the local primary school.

The Springs family centre is used by Springs Family charity and offers youth clubs, music production classes, debit advice, jobs club and other activities to work with local families and young people in the Spring Boroughs area

Financial Review

The church has seen a healthy increase in income this year. We have accomplished our goal of increasing our reserves to £45k, however, this will require a review as expenditure will have increased requiring us to carry great reserves.

Total funds carried forward as at 31st December 2022 are £.646,608 of which £492,370 are restricted.

Risk Management

The Trustees regularly review risk assessments undertaken by them or for them for the various church activities and groups using the facilities provided. Policies are regularly reviewed and updated as necessary. Appropriate insurance cover is in place for Public Liability and protection of property and money. Trustees, staff, and volunteers receive appropriate safeguarding training and are DBS checked where required.

Reserves Policy

The Directors have decided to have reserves that equate to 3 months operating costs. These are held in a separate savings account (The Aldernore Account) and this has at least £45,000 in it which meets the 3 months operating cost requirement.

Public Benefit

All the many and varied activities of the Trust described in this report are available to, and for the benefit of, the public across all age groups: children, teenagers and adults. The development and improvement of the church building and its central location in Northampton town increases the scope of activities that the Trust is able to provide to benefit the local and wider community. The merger of Kingdom Life Church and Forefront Church this year has further enhanced the Trust's ability to offer support to a wider community namely the community of St Crispin in the West of Northampton. The Directors believe that the Trust full complies with the requirements of the Charities Act 2011 with respect to public benefit.

Trustees/directors responsibility in relation to the financial statements.

The charity trustees/directors are responsible for preparing a trustees/director's annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Policies).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which gives a true and fair view of the state of affairs of the charity and of the incoming resources and applicable resources, of the charity for the period in preparing the financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent.
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records and 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 Companies Act 2006 and the applicable Charity's (Accounts and Reports) Regulations. They are also responsible for safeguarding the assets of the charitable company and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees confirm that to the best of their knowledge there is no information relevant to the Independent Examination of which the Examiner is unaware. The trustees/directors also confirm that they have taken all necessary steps to ensure that they themselves are aware of all relevant financial information and that this information has been communicated to the Examiner.

Presented and approved by the Board of Trustees at a meeting held on 10th January 2024 and signed on their behalf.



Paul Worth
Trustee/ Director



**Independent Examiner's Report to the Trustees of:
NEW LIFE CHURCH NORTHAMPTON LTD
Registered Charity Number: 1092247**

Page 8

I report on the accounts of the company for the year ended 31st December 2022, which are set out on the attached pages 9 to 17.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under Part 16 of the Companies Act 2006 (the Act) and that an independent examination is needed.

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

- examine the accounts under section 145 of the Charities Act 2011;
- follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Act, as amended; and
- state whether matters have come to my attention.

Basis of independent examiner's statement

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

Independent Examiner's statement

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

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

Brenda Peers-Ross

Brenda Peers-Ross FMAAT, ACIE
19TH February 2024

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31st DECEMBER 2022

	Notes	Unrestricted	Restricted	Total 2022	Unrestricted	Restricted	Total 2021
		£	£	£	£	£	£
Income and endowments from:							
Donations and legacies	3	247,435	112,589	360,024	245,457	52,544	298,001
Charitable activities	6	-	-	-	5,091	-	5,091
Other trading activities	4	14,999	42,332	57,331	1,389	-	1,389
Investment income	5	-	-	-	152	-	152
Total Income and endowments		262,434	154,921	417,355	252,089	52,544	304,633
Expenditure on:							
Charitable activities	7	132,392	78,217	210,609	103,929	50,118	154,047
Support costs	8	98,304	10,058	108,362	129,655	10,519	140,174
Total Expenditure		230,696	88,275	318,971	233,584	60,637	294,221
Net incoming resources before transfer between funds		31,738	66,646	98,384	18,505	(8,093)	10,412
Transfer between funds		(11,275)	11,275	-	(5,928)	5,928	-
Net movement in funds		20,463	77,921	98,384	12,577	(2,165)	10,411
Total funds brought forward		133,775	414,449	548,224	121,198	416,614	537,812
Total funds carried forward		154,238	492,370	646,608	133,775	414,449	548,224

All income and expenditure derive from continuing activities.

The statement of financial activities is incorporating the income and expenditure accounts and includes all gains and losses recognised during the year.

BALANCE SHEET AS AT 31st DECEMBER 2022

Company Number: **04355047**

	Notes	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
		£	£	2022	£	£	2021
				£			£
ASSETS:							
Fixed Assets	13	39,852	365,045	404,897	44,307	375,077	419,384
Current Assets							
Debtors	14	5,891	-	5,891	9,795	1,491	11,286
Cash at Bank		113,561	127,325	240,886	86,772	37,881	124,653
		119,452	127,325	246,777	96,567	39,372	135,939
Creditors							
Amounts falling due within one year	14	(5,066)	-	(5,066)	(7,099)	-	(7,099)
					(7,099)	-	(7,099)
Net Current Assets Less Current Liabilities		114,386	127,325	241,711	89,468	39,372	128,840
Net Assets		154,238	492,370	646,608	133,775	414,449	548,224
FUNDS							
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
		£	£	2022	£	£	2021
				£			£
Unrestricted and Designated	17						
General fund		142,378	-	142,378	118,247	-	118,247
Hardship Fund		11,860	-	11,860	15,528	-	15,528
Restricted	17	-	492,370	492,370	-	414,449	414,449
		154,238	492,370	646,608	133,775	414,449	548,224

For the year ending 31st December 2022, the company was entitled to exemption from audit under section 477 of the Companies Act 2006

The members have not required the company to obtain an audit of its financial statements for the year ended 31st December 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

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

Approved at a meeting of Trustees/Directors on 10th January 2024, and signed on their behalf


Paul Worth - Trustee/Director

The notes on page 11 to page 17 form part of these financial statements.

PRINCIPAL ACCOUNTING POLICIES

FOR THE YEAR ENDED 31st DECEMBER 2022

Legal Form

New Life Church Northampton Ltd. Is a charitable company limited by guarantee registered in England and Wales.

The financial statements of the Charitable Company, which is a public benefit entity under FRS102, 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 Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 19 October 2019)' Financial Reporting Standards 102 'The Financial Reporting Standards applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

Cash flow statement

The directors have taken advantage of the exemption in Financial Reporting Standard No 1 (revised 1996) from including a cash flow statement in the financial statements on the grounds that the company is small.

Incoming Resources

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

Gifts in Kind and Donated Services and Facilities

Gifts in kind, donated facilities and voluntary help, are not included in financial statements since it is not considered practical to quantify such income.

Resources Expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is possible 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 a category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is calculated so as to write off the cost of an asset, less its estimated value, over the useful life of the asset as follows:

Freehold property	2% on cost
Improvement to property	10% on reducing balance
Plant and machinery	10% on reducing balance

Fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses. Where parts of an item of property, plant and equipment have a different useful life, they are accounted for as separate items and property, plant and equipment.

Taxation

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

Fund accounting

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

Designated funds – these are funds set aside by the trustees out of unrestricted funds for specific future purposes or projects.

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

Pensions costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Financial instruments

Cash and cash equivalents in the balance sheet comprise cash at bank and in hand and short term deposits with an original maturity date of three months or less.

NOTES TO THE ACCOUNTS

3 Donations and Legacies

	Unrestricted Funds	Restricted Funds	2022 Total	Unrestricted Funds	Restricted Funds	2021 Total
	£	£	£	£	£	£
Gifts, donations	177,489	108,450	285,939	198,071	52,244	250,315
Gift Aid	30,978	4,139	35,117	43,055	300	43,355
Other income	38,968	-	38,968	4,331	-	4,331
	247,435	112,589	360,024	245,457	52,544	298,001

4 Other Trading Activities

Events	1,264	-	1,264	327	-	327
Room Hire	1,924	-	1,924	45	-	45
Youth trips	597	-	597	590	-	590
Parents and toddlers	697	-	697	122	-	122
Other	9,591	42,332	51,923	-	-	122
Café income	353	-	353	41	-	41
Youth and Life	573	-	573	264	-	264
	14,999	42,332	57,331	1,389	-	1,389

6 Investment Income

Deposit account interest	-	-	-	152	-	152
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6 Income from Charitable Activities

Government grants	Direct Charitable	-	-	-	5,091	-	5,091
		-	-	-	252,089	52,544	304,633

Government grant income of £nil (2021: £5,091) is recognised in respect of CJRS Furlough Scheme. There is no unfulfilled conditions attached to this income and the charity has not received any other government assistance.

7 Charitable Activities Costs

	Unrestricted	Restricted	2022 Total	Unrestricted	Restricted	2021 Total
	£	£	£	£	£	£
Direct charitable						
Trustee' salaries	66,100	-	66,100	56,750	-	56,750
Trustee's social security	3,342	-	3,342	5,392	-	5,392
Trustees' pension contributions	2,323	-	2,323	2,002	-	2,002
Wages	6,850	-	6,850	7,800	-	7,800
Travel	1,014	-	1,014	-	-	-
Telephones	2,712	-	2,712	3,312	-	3,312
Advertising	-	-	-	495	-	495
Sundries	1,716	-	1,716	682	-	682
Youth and children	11,875	-	11,875	1,123	-	1,123
Self-financing church events	1,080	-	1,080	3,843	-	3,843
Tithe donations	12,864	-	12,864	13,518	-	13,518
Evangelism	-	-	-	786	-	786
Uganda - J Robinson	-	78,217	78,217	-	50,118	50,118
Course costs	273	-	273	1,311	-	1,311
Gifts and donations	10,024	-	10,024	6,489	-	6,489
PA/AV expenditure	2,276	-	2,276	326	-	326
Pastoral care	-	-	-	100	-	100
Outreach activities	9,943	-	9,943	-	-	-
	132,392	78,217	210,609	103,929	50,118	154,047

NOTES TO THE ACCOUNTS

8 Support and Management	Unrestricted Funds	Restricted Funds	2022 Total	Unrestricted Funds	Restricted Funds	2021 Total
wages	29,133	-	29,133	35,000	-	35,000
Social security	1,025	-	1,025	2,386	-	2,386
Pensions	579	-	579	874	-	874
Insurance	3,930	-	3,930	3,814	-	3,814
Light and heat	18,154	-	18,154	12,369	-	12,369
Office stationery and expenses	549	-	549	694	-	694
Sundries	2,874	-	2,874	3,782	-	3,782
Utility costs	444	-	444	669	-	669
Building maintenance	29,815	-	29,815	58,270	-	58,270
Café expenditure	-	-	-	439	-	439
IT services	-	-	-	194	-	194
Depreciation of tangible and heritage assets	4,431	10,058	14,489	4,914	10,519	15,433
	90,934	10,058	100,992	123,405	10,519	133,924
Finance						
Bank and other charges, fees	84	-	84	332	-	332
Governance costs						
Independent examination fee	1,800	-	1,800	2,866	-	2,866
Independent examination fee for other services	-	-	-	886	-	886
Payroll and pension admin support	857	-	857	-	-	-
Legal and professional fees	4,629	-	4,629	2,166	-	2,166
	7,286	-	7,286	5,918	-	5,918
	98,304	10,058	108,362	129,655	10,519	140,174

NOTES TO THE ACCOUNTS

9 Net Income/(Expenditure)	Unrestricted	Restricted	2022	2021
	£	£	£	£
Net Income/(Expenditure) is stated after charging /(crediting):				
Independent Examination fee	1,800	-	1,800	2866
Independent Examination fees for other services	-	-	-	886
Depreciation - owed assets	4,431	10,058	14,489	15,341

10 Trustee' Remuneration and Benefits

	2022	2021
	£	£
Trustees' salaries	66,100	56,750
Trustees' social security	3,342	5,392
Trustees' pension contribution to money purchase scheme	2,322	2,002
	71,764	64,144

During the year directors' emoluments were paid in respect of contract of service between the church, Mr P Worth and Mr R C Goldrin in their capacity as Pastor and Assistant Pastor respectively. As required by the church constitution Mr Worth and Mr Goldring are also trustees.

No remuneration is paid to any trustee for acting in this capacity.

Trustees expenses

There were no expenses reimbursed to Trustee in the current year or prior year.

11 Staff Costs

	2022	2021
	£	£
Wages and salaries	101,725	99,550
Social security costs	4,596	7,778
Other pension costs	3,030	2,876
	109,351	110,204

The average monthly number of employees during the year was as follows:

	2022	2021
Ministry and administration	4	4

No employees received emoluments in excess of £60,000.

NOTES TO THE ACCOUNTS

	2022	2021
	£	£
12 Trustees' Remuneration and Benefits		
Trustees' salaries	66,100	56,750
Trustees' social security	6,978	5,392
Trustees' pension contributions to money purchase schemes	2,154	2,002
	75,232	64,144

During the year directors' emoluments were paid in respect of a contract of service between the church, Mr P Worth and Mr R C Goldring, in their capacity as Paster and Assistant Pastor respectively. As required by the church constitution Mr Worth and Mr Goldring are also trustees.

No remuneration is paid to any trustee for acting in this capacity.

Trustees' expenses

There were no expenses reimbursed to Trustees in the current year or prior year.

	2022	2021
	£	£
Staff costs		
Wages and salaries	102,189	99,550
Social security costs	9,596	7,778
other pension costs	3,031	2,876
	114,816	110,204

The average monthly number of employees during the year was as follows:

	2022	2021
	4	4

Ministry and administration

No employee received emoluments in excess of £60,000.

	Freehold property	Improvement to property	Plant and machinery	Total
	£	£	£	£
13 Tangible Fixed Assets				
Cost or revaluation	450,000	210,882	142,733	803,615
At 1 January 2022	-	-	-	-
Add additions in year	-	-	-	-
	450,000	210,882	142,733	803,615
Less: disposals during the year	-	-	-	-
At 31 December 2022	450,000	210,882	142,733	803,615
Depreciation				
At 1 January 2022	115,500	169,131	99,599	384,230
Charge in year	6,000	4,175	4,313	14,488
At 31 December 2022	121,500	173,306	103,912	398,718
Net book value				
At 31 December 2022	328,500	37,576	38,821	404,897
At 31 December 2021	334,500	41,751	43,133	419,384

NOTES TO THE ACCOUNTS

14 Debtors: Amounts falling due within one year	Unrestricted Funds	Restricted Funds	2022 Total	Unrestricted Funds	Restricted Funds	2021 Total
	£	£	£	£	£	£
Gift Aid recoverable	4,970	-	4,970	9,379	1,491	10,870
Other debtors	921	-	921	416	-	416
	5,891	-	5,891	9,795	1,491	11,286

Creditors: Amounts falling due within one year

	Unrestricted Funds	Restricted Funds	2022 Total	Unrestricted Funds	Restricted Funds	2021 Total
	£	£	£	£	£	£
Bank loan and overdrafts (see note 15)	-	-	-	5,928	-	5,928
Trade Creditors	3,866	-	3,866	247	-	247
Accruals and deferred income	1,200	-	1,200	924	-	924
	5,066	-	5,066	7,099	-	7,099

15 Loans

An analysis of the maturity of loans is given below:

	2022	2021
	£	£
Amounts falling due within one year on demand.		
Bank Overdraft	-	5,928

16 Movement of funds

	Balance 01.01.22	Incoming resources	Resources expended	Transfers between funds	Balance 31.12.22
	£	£	£	£	£
Unrestricted funds					
General fund	118,247	257,129	(221,723)	(11,275)	142,378
Hardship fund	15,528	5,305	(8,973)	-	11,860
	133,775	262,434	(230,696)	(11,275)	154,238
Restricted funds					
Building funds	334,500	-	(6,000)	-	328,500
Building improvement fund	30,802	-	(3,081)	-	27,721
Studio	780	-	(78)	-	702
Family centre assets	845	-	(84)	-	761
Uganda children	38,477	42,331	(78,217)	11,275	13,866
Gift day	9,045	300	(815)	-	8,530
Janet Robinson flat	-	112,290	-	-	112,290
	414,449	164,921	(88,275)	11,275	492,370
Total funds	548,224	417,355	(318,971)	-	646,608

The designated hardship fund was set up during the Covid-19 lockdowns to support people both inside and outside the church community. The money is used at the discretion of the Elders for those in need.

NOTES TO THE ACCOUNTS

The building and building improvement and family centre funds are in relation to developing the charity's buildings for greater and more flexible use.

The studio funds is for setting up of a recording studio facility.

Uganda funds - Kadambari Kingdom Life Church Ministry has worked in Kadambari since 2004 and is a mission branch of KLC Northampton. It seeks to help villagers and their families through Nursery and Primary Education, some support for a few Secondary children. Vocational Training and a Food Distribution Programme. Its help is irrespective of religious background. Kingdom Life Church (in Kadambari) was established by the Ministry over 10 years ago.

The Gift Day fund is in relation to money raised for building improvement.

Janet Robinson retired from the charity work in Kasambira in 2020 and returned to the UK. Supporters of that charity felt it was right to provide Janet with a home to live in upon her return. Money was held in the Kingdom Life Church accounts whilst the purchase of the flat and the Home for Janet Trust was established. Once the purchase of the flat is completed no more funds for the flat will be held in the Kingdom Life Church accounts and all responsibility for the asset (the flat) is with Home for Janet Trust.

18 Related party disclosure

Paul Worth is a Trustee and employee of Forefront Church Northampton. Kingdom Life Church received a donations totalling £nil (2021 £1,320) from Forefront Church Northampton.

Paul Worth is a Trustee of Kingdom Life Church Ministry Uganda. Kingdom Life Church received donations totalling (2021 £52,244) £42,332 for Kingdom Life Church Ministry Uganda. Kingdom Life Church paid Kingdom Life Church Ministry Uganda £78,217 (2021 £50,118) as Mission Support.

In 2021 Richard Johnson is a Trustee of Adventure Project Trust UK, Kingdom Life Church paid Adventure Project Trust UK £1,080 (2021 £1,080) as Tithes.

New Life Church Northampton LTD

England & Wales - Charity number 1092247

Accounts

REGISTERED COMPANY NUMBER: 04355047 (England and Wales)
REGISTERED CHARITY NUMBER: 1092247

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021
FOR
KINGDOM LIFE CHURCH**

KINGDOM LIFE CHURCH

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

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KINGDOM LIFE CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2021. 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

The aim of the church continues to be to promote and extend Christ's Kingdom locally and internationally. This is summarised in the following objects:

- To promote the advancement of Christianity
- To relieve people in need by the provision of food, money, clothes or other items including housing accommodation
- To promote the advancement of education on the basis of Christian principles.

The church's purpose is to pursue God and transform lives. The church's vision is to be a 21st century church which is God centred, Bible based, purpose driven, and making a difference in our world. In pursuing this vision in this period the church is pleased to have carried out the following activities and made the following achievements.

Public Benefit

The trustees have had regard to the guidance issued by the Charity Commission in relation to public benefit and believe that all the activities of the charity comply.

KINGDOM LIFE CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Response to the Covid Pandemic

At the beginning of 2021 as the nation returned to another lockdown, we stopped our in-person services but continued with online provision via YouTube with a team coming into the building each Sunday. By mid-April we were able to return to a hybrid situation with in-person services and ongoing online provision.

Other Covid measures have been maintained and adjusted according to government guidance and our assessment of the building and congregation.

Vision and values

Our vision remains to pursue God and to reach and impact our local community and beyond, as we are able, with Christian love and truth. We continue to be committed to our ongoing associations and links with other churches, groups, and movements, both in the UK, and in other countries.

Leadership and Multisite Church

During the year the trustees and leaders of both Kingdom Life Church and Forefront Church have continued to work toward a multisite model of church. In essence this means that we become one church meeting in different locations. The leaders and trustees of Forefront Church have begun work to close the charity in order to merge with Kingdom Life Church and reform under a new name.

We have agreed a new name which is New Life Church and have begun to use this name at the two locations, St Crispin Site (formerly Forefront) and Town Centre (formerly Kingdom Life). We anticipate the legal work to be completed in early 2022.

Oversite

Our ongoing connections with the New Frontiers Catalyst Network of Churches is our primary source of spiritual and practical oversight and continues to be of great benefit. We regularly access conferences and training for different areas of ministry, and gradually across the year we have seen a return to in person meetings.

The senior pastor has regular contact with other church leaders in that network and this has been a valuable support and source of encouragement and advice during the year.

Community work and Mission

Some restructuring of staff has enabled us to get more pro active with community engagement resulting in new initiatives due to start in 2022 such as a parent toddler group and the development of significant partnerships. With regards to the latter, we began exploring work with a local youth based performing arts group called Silhouette who target work with children and youth from deprived areas. We are also working more closely with Springs Centre discussing how the church might reengage with this project to help sustain the work of Springs.

International Mission

The church supports several missional organisations. We support a mission in Uganda and a missionary working with Wycliffe. Our support is a mix of finances, advice, practical help, and prayer.

The work in Uganda continues to thrive with a Ugandan team taking responsibility for the project. They have had issues with Covid and have had to shut down various aspects of their work. They are now gradually reopening.

We maintain regular contact with the team in Uganda and our intention is to visit in person once travel abroad becomes easier.

Conferences and Training

This year we have been able to complete safeguard training with our leadership and teams who work with children, youth, and vulnerable adults. Our safeguarding leads have completed additional training to qualify them to act as leads within the church.

KINGDOM LIFE CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

In September we were able to support Charlotte Twenga, a member of the youth team, in commencing a 2-year leadership development course with Catalyst New Frontiers.

Other members of our team were able to regularly attend Catalyst Hub meetings that help to support, encourage and nurture.

Staff

Sadly, our church administrator had to be made redundant due to changes in our way of working and the role ceasing to exist.

We have increased Rob Goldring's hours from 2 days to 4 days. Rob continues in his role as site pastor for the town centre, but the additional days are in the new role of Development Director. This role enables us to grow our community work and increase the use of the building as a resource for church and the community.

With the change toward multisite we have tupe'ed the two employees, Lee Smart and Joanna Kendall of Forefront Church, over to Kingdom Life Church.

FINANCIAL REVIEW

During the year we have combined the incomes and budgets of the two churches. Collectively we have seen a healthy income maintained and have sufficient monies to meet the regular outgoings of the two churches. We have also adopted new financial software, moving from Sage to Liberty Accounts.

Across the year we have continued to rebuild the reserves of the church, aiming to establish 3 months' worth. As of 31st Dec 2021 the reserves in the Aldermore account were £35,848 and our target is £45k.

The town Centre building required a new flat roof and through various cost savings such as furlough and the building being semi closed, we were able to repurpose significant finances and complete this work during the summer at a cost of approximately £45K.

The Hardship Fund that was set up in 2020 continues to help in support of people in financial need both inside and outside of church.

Total funds carried forward as at 31st December 2021 are £548,224 (2020: £537,812) of which £414,449 are restricted (2020:£ 416,614)

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Recruitment and appointment of new trustees

The trustees/directors are selected from the leadership of Kingdom Life Church.

Organisational structure

The board of trustees delegate much of the day to day management to employed staff and volunteers. Senior managers have responsibility for overseeing nearly all of the church's activities under the guidance and instruction of the trustees. A staff remunerations sub-committee is responsible for recommending pay awards etc. for individual members of staff.

The trustees receive monthly written reports from the senior management team. These include financial reports. Where actions or decisions are needed on an ongoing basis these are made by the trustees, but most of the business is carried out at the quarterly trustees meeting.

Induction and training of new trustees

As leaders of the church new trustees already have a significant understanding of the governance of the church, but additional induction is given on an individual basis by one of the existing trustees.

KINGDOM LIFE CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Related parties

Staff Pay

Paul Worth who is the Senior Pastor of Kingdom Life Church and paid by the church along with Rob Goldring take no part in the final decisions regarding salaries.

Paul Worth is also serving Forefront Church Northampton in an advisory capacity and receives a small remuneration for advice and input into their leadership team.

Additional Charity Work

Paul Worth and Richard Johnson (Elder) are trustees for the Northampton Street and School Pastors; Paul is the current chair and Richard is the treasurer. Kingdom Life Church Northampton gives monthly to the charity and the work helps us fulfil our own charitable aims. Neither Richard nor Paul receive any financial benefit from the charity and the decision to give to the charity is decided by the trustees and Elders as a group.

Paul Worth is a trustee of Kingdom Life Church Ministry Uganda - a Uganda NGO - registration No. 12683. The work is a mission of Kingdom Life Church in Northampton but has its own charity status in Uganda. KLC Northampton supports this work giving monies from central funds and processing funds from other donors. Paul receives no remuneration from Kingdom Life Church Ministry Uganda.

Richard Johnson is a trustee of Adventure Projects Trust UK, a charity which works in Uganda.

Risk management

The Trustees regularly review risk assessments undertaken by them or for them for the various church activities and groups using the facilities provided.

A major policy review has been undertaken to update and renew our policies.

Appropriate insurance cover is in place for Public Liability and protection of property and money.

Trustees, staff, and volunteers have received fresh safeguarding training as previously mentioned.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04355047 (England and Wales)

Registered Charity number

1092247

Registered office

9 Tower Street
Mayorhold
Northampton
NN1 2SN

Trustees

P Worth
S J Flanagan
R C Goldring

Company Secretary

J Canning

KINGDOM LIFE CHURCH

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

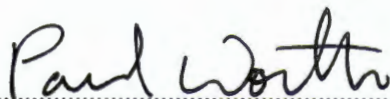
DNG Dove Naish LLP
Chartered Accountants
Eagle House
28 Billing Road
Northampton
NN1 5AJ

Bankers

Lloyds Bank
2 George Row
Northampton
Northamptonshire
NN1 1DJ

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 31/08/2022 and signed on its behalf by:



.....
P Worth - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF KINGDOM LIFE CHURCH

Independent examiner's report to the trustees of Kingdom Life Church ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2021.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ICAEW which is one of the listed bodies.

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

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

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

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF KINGDOM LIFE CHURCH

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our independent examination work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our independent examination work, for this report, or for the opinions we have formed.



Nicola Fox FCA
DNG Dove Naish LLP
Chartered Accountants
Eagle House
28 Billing Road
Northampton
NN1 5AJ

Date: 6 September 2022

KINGDOM LIFE CHURCH

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	245,457	52,544	298,001	257,828
Charitable activities					
Direct charitable	6	5,091	-	5,091	8,773
Other trading activities	4	1,389	-	1,389	1,162
Investment income	5	<u>152</u>	<u>-</u>	<u>152</u>	<u>46</u>
Total		252,089	52,544	304,633	267,809
EXPENDITURE ON					
Charitable activities					
Direct charitable	7	103,929	50,118	154,047	126,457
Support costs		129,655	10,519	140,174	70,441
Total		233,584	60,637	294,221	196,898
NET INCOME/(EXPENDITURE)		18,505	(8,093)	10,412	70,911
Transfers between funds	17	<u>(5,928)</u>	<u>5,928</u>	<u>-</u>	<u>-</u>
Net movement in funds		12,577	(2,165)	10,412	70,911
RECONCILIATION OF FUNDS					
Total funds brought forward		121,198	416,614	537,812	466,901
TOTAL FUNDS CARRIED FORWARD		<u>133,775</u>	<u>414,449</u>	<u>548,224</u>	<u>537,812</u>

The notes form part of these financial statements

KINGDOM LIFE CHURCH

**STATEMENT OF FINANCIAL POSITION
31 DECEMBER 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	13	44,307	375,077	419,384	430,224
CURRENT ASSETS					
Debtors	14	9,795	1,491	11,286	7,824
Cash at bank and in hand		<u>86,772</u>	<u>37,881</u>	<u>124,653</u>	<u>104,510</u>
		96,567	39,372	135,939	112,334
CREDITORS					
Amounts falling due within one year	15	(7,099)	-	(7,099)	(4,746)
NET CURRENT ASSETS		<u>89,468</u>	<u>39,372</u>	<u>128,840</u>	<u>107,588</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>133,775</u>	<u>414,449</u>	<u>548,224</u>	<u>537,812</u>
NET ASSETS		<u>133,775</u>	<u>414,449</u>	<u>548,224</u>	<u>537,812</u>
FUNDS	17				
Unrestricted funds:					
General fund				118,247	110,198
Hardship fund				15,528	10,965
Ministry Area Fund				-	35
				<u>133,775</u>	<u>121,198</u>
Restricted funds				<u>414,449</u>	<u>416,614</u>
TOTAL FUNDS				<u>548,224</u>	<u>537,812</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

The notes form part of these financial statements

KINGDOM LIFE CHURCH

STATEMENT OF FINANCIAL POSITION - continued
31 DECEMBER 2021

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

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

31/08/2022

Paul Worth

.....
P Worth - Trustee

KINGDOM LIFE CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

1. LEGAL FORM

Kingdom Life Church is a charitable company limited by guarantee registered in England and Wales. Its registered address is listed on page 4.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The presentation currency of the financial statements is the Pound Sterling (£).

Critical accounting judgements and key sources of estimation uncertainty

The preparation of financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the company accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are disclosed within the individual accounting policies.

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.

Government grant income is recognised as it is receivable.

Expenditure

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

Tangible fixed assets

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

Freehold property	- 2% on cost
Improvements to property	- 10% on reducing balance
Plant and machinery	- 10% on reducing balance

Fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses. Where parts of an item of property, plant and equipment have different useful lives, they are accounted for as separate items of property, plant and equipment.

KINGDOM LIFE CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2021

2. ACCOUNTING POLICIES - continued

Tangible fixed assets

Depreciation methods, useful lives and residual values are reviewed at each balance sheet date. The selection of these residual values and estimated lives requires the exercise of judgement. The trustees are required to assess whether there is an indication of impairment to the carrying value of assets. In making that assessment, judgements are made in estimating value in use. The trustees consider that the individual carrying values of assets are supportable by their value in use.

Taxation

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

Fund accounting

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

Designated funds are those unrestricted funds which have been set aside by the trustees for a specific purpose.

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

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

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Financial instruments

Cash and cash equivalents in the balance sheet comprise cash at banks and in hand and short term deposits with an original maturity date of three months or less.

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price.

Financial liabilities are classified according to the substance of the contractual arrangements entered into. Where the contractual obligations of financial instruments are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities. Financial liabilities are presented as such in the balance sheet. Finance costs and gains or losses relating to financial liabilities are included in the statement of financial activities. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability.

KINGDOM LIFE CHURCH

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

3. DONATIONS AND LEGACIES

	2021 £	2020 £
Gifts	250,315	215,147
Gift Aid	43,355	33,217
Other incomes	<u>4,331</u>	<u>9,464</u>
	<u>298,001</u>	<u>257,828</u>

4. OTHER TRADING ACTIVITIES

	2021 £	2020 £
Events	327	-
Room hire	45	953
Youth trips	590	-
Parents & toddlers	122	-
Café income	41	110
Ladies events	-	99
Youth and Life	<u>264</u>	<u>-</u>
	<u>1,389</u>	<u>1,162</u>

5. INVESTMENT INCOME

	2021 £	2020 £
Deposit account interest	<u>152</u>	<u>46</u>

6. INCOME FROM CHARITABLE ACTIVITIES

	2021 £	2020 £
Government grants	<u>5,091</u>	<u>8,773</u>

Government grant income of £5,091 (2020: £8,773) is recognised in respect of the CJRS Furlough Scheme. There are no unfulfilled conditions attached to this income and the charity has not received any other government assistance.

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 8) £	Totals £
Direct charitable	154,047	-	154,047
Support costs	<u>-</u>	<u>140,174</u>	<u>140,174</u>
	<u>154,047</u>	<u>140,174</u>	<u>294,221</u>

KINGDOM LIFE CHURCH**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021****8. SUPPORT COSTS**

	Management £	Finance £	Governance costs £	Totals £
Support costs	<u>133,924</u>	<u>332</u>	<u>5,918</u>	<u>140,174</u>

9. NET INCOME/(EXPENDITURE)

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

	2021 £	2020 £
Independent Examination fee	2,866	3,300
Independent Examiner fees for other services	886	2,002
Depreciation - owned assets	<u>15,431</u>	<u>15,744</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

	2021 £	2020 £
Trustees' salaries	56,750	52,382
Trustees' social security	5,392	4,800
Trustees' pension contributions to money purchase schemes	<u>2,002</u>	<u>1,843</u>
	<u>64,144</u>	<u>59,025</u>

During the year directors' emoluments were paid in respect of a contract of service between the church, Mr P Worth and Mr R C Golding, in their capacity as Pastor and Assistant Pastor respectively. As required by the church constitution Mr Worth and Mr Golding are also trustees.

No remuneration is paid to any trustee for acting in this capacity.

Trustees' expenses

There were no expenses reimbursed to Trustees in the current or prior year.

11. STAFF COSTS

	2021 £	2020 £
Wages and salaries	99,550	78,126
Social security costs	7,778	6,321
Other pension costs	<u>2,876</u>	<u>2,385</u>
	<u>110,204</u>	<u>86,832</u>

The average monthly number of employees during the year was as follows:

	2021	2020
Ministry and administration	<u>4</u>	<u>4</u>

No employees received emoluments in excess of £60,000.

KINGDOM LIFE CHURCH

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	196,553	61,275	257,828
Charitable activities			
Direct charitable	8,773	-	8,773
Other trading activities	1,162	-	1,162
Investment income	46	-	46
Total	206,534	61,275	267,809
EXPENDITURE ON			
Charitable activities			
Direct charitable	84,396	42,061	126,457
Support costs	64,916	5,525	70,441
Total	149,312	47,586	196,898
NET INCOME	57,222	13,689	70,911
Transfers between funds	5,576	(5,576)	-
Net movement in funds	62,798	8,113	70,911
RECONCILIATION OF FUNDS			
Total funds brought forward	58,401	408,500	466,901
TOTAL FUNDS CARRIED FORWARD	<u>121,199</u>	<u>416,613</u>	<u>537,812</u>

KINGDOM LIFE CHURCH

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

13. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Plant and machinery £	Totals £
COST				
At 1 January 2021	450,000	210,882	138,141	799,023
Additions	-	-	4,591	4,591
At 31 December 2021	<u>450,000</u>	<u>210,882</u>	<u>142,732</u>	<u>803,614</u>
DEPRECIATION				
At 1 January 2021	109,500	164,493	94,806	368,799
Charge for year	6,000	4,638	4,793	15,431
At 31 December 2021	<u>115,500</u>	<u>169,131</u>	<u>99,599</u>	<u>384,230</u>
NET BOOK VALUE				
At 31 December 2021	<u>334,500</u>	<u>41,751</u>	<u>43,133</u>	<u>419,384</u>
At 31 December 2020	<u>340,500</u>	<u>46,389</u>	<u>43,335</u>	<u>430,224</u>

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Gift Aid recoverable	10,870	7,470
Other debtors	416	354
	<u>11,286</u>	<u>7,824</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Bank loans and overdrafts (see note 16)	5,928	-
Trade creditors	247	1,269
Social security and other taxes	-	1,754
Accruals and deferred income	924	1,723
	<u>7,099</u>	<u>4,746</u>

16. LOANS

An analysis of the maturity of loans is given below:

	2021 £	2020 £
Amounts falling due within one year on demand:		
Bank overdrafts	<u>5,928</u>	<u>-</u>

KINGDOM LIFE CHURCH

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

17. MOVEMENT IN FUNDS

	At 1/1/21 £	Net movement in funds £	Transfers between funds £	At 31/12/21 £
Unrestricted funds				
General fund	110,198	19,003	(10,954)	118,247
Hardship fund	10,965	4,563	-	15,528
Ministry Area Fund	35	(2,989)	2,954	-
Outreach Fund	-	(2,072)	2,072	-
	<u>121,198</u>	<u>18,505</u>	<u>(5,928)</u>	<u>133,775</u>
Restricted funds				
Building funds	340,500	(6,000)	-	334,500
Building improvements	34,225	(3,423)	-	30,802
Studio	867	(87)	-	780
Family centre assets	939	(94)	-	845
Uganda children	30,432	2,117	5,928	38,477
Gift day	9,651	(606)	-	9,045
	<u>416,614</u>	<u>(8,093)</u>	<u>5,928</u>	<u>414,449</u>
TOTAL FUNDS	<u>537,812</u>	<u>10,412</u>	<u>-</u>	<u>548,224</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	240,294	(221,291)	19,003
Hardship fund	9,977	(5,414)	4,563
Ministry Area Fund	1,078	(4,067)	(2,989)
Outreach Fund	740	(2,812)	(2,072)
	<u>252,089</u>	<u>(233,584)</u>	<u>18,505</u>
Restricted funds			
Building funds	-	(6,000)	(6,000)
Building improvements	-	(3,423)	(3,423)
Studio	-	(87)	(87)
Family centre assets	-	(94)	(94)
Uganda children	52,244	(50,127)	2,117
Gift day	300	(906)	(606)
	<u>52,544</u>	<u>(60,637)</u>	<u>(8,093)</u>
TOTAL FUNDS	<u>304,633</u>	<u>(294,221)</u>	<u>10,412</u>

KINGDOM LIFE CHURCH

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

17. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/20 £	Net movement in funds £	Transfers between funds £	At 31/12/20 £
Unrestricted funds				
General fund	58,401	46,228	5,569	110,198
Hardship fund	-	10,965	-	10,965
Ministry Area Fund	-	28	7	35
	<u>58,401</u>	<u>57,221</u>	<u>5,576</u>	<u>121,198</u>
Restricted funds				
Building funds	351,356	(6,000)	(4,856)	340,500
Building improvements	40,796	(3,803)	(2,768)	34,225
Studio	2,130	(96)	(1,167)	867
Family centre assets	1,662	(104)	(619)	939
Uganda children	1,160	24,643	4,629	30,432
Mums & tots	1,295	-	(1,295)	-
Youth trips	-	(500)	500	-
Gift day	10,101	(450)	-	9,651
	<u>408,500</u>	<u>13,690</u>	<u>(5,576)</u>	<u>416,614</u>
TOTAL FUNDS	<u>466,901</u>	<u>70,911</u>	<u>-</u>	<u>537,812</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	190,208	(143,980)	46,228
Hardship fund	16,227	(5,262)	10,965
Ministry Area Fund	99	(71)	28
	<u>206,534</u>	<u>(149,313)</u>	<u>57,221</u>
Restricted funds			
Building funds	-	(6,000)	(6,000)
Building improvements	-	(3,803)	(3,803)
Studio	-	(96)	(96)
Family centre assets	-	(104)	(104)
Uganda children	60,719	(36,076)	24,643
Youth trips	-	(500)	(500)
Gift day	556	(1,006)	(450)
	<u>61,275</u>	<u>(47,585)</u>	<u>13,690</u>
TOTAL FUNDS	<u>267,809</u>	<u>(196,898)</u>	<u>70,911</u>

The designated hardship fund was set up during the Covid-19 lockdowns to support people both inside and outside the church community. This money is used at the discretion of the Elders for those in need.

KINGDOM LIFE CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2021

17. MOVEMENT IN FUNDS - continued

The building and building improvement and family centre funds are in relation to developing the charity's buildings for greater and more flexible use.

The studio fund is for the setting up of a recording studio facility.

Uganda Fund - Kasambira Kingdom Life Church Ministry has worked in Kasambira since 2004 and is a mission branch of KLC Northampton. It seeks to help villagers and their families through Nursery and Primary Education, some support for a few Secondary Children, Vocational Training and a Food Distribution Programme. Its help is irrespective of religious background. Kingdom Life Church (in Kasambira) was established by the Ministry over 10 years ago.

The Gift Day fund is in relation to money raised for building improvements.

Other funds are small scale projects or fundraising for specific outside charitable causes.

The transfer from the general fund to Ministry Area Fund is due to an overspend on the fund.

The transfer from the general fund to Outreach Fund is due to an overspend on the fund.

18. RELATED PARTY DISCLOSURES

Paul Worth is a Trustee and employee of Forefront Church Northampton. Kingdom Life Church received donations totalling £1,320 from Forefront Church Northampton.

Paul Worth is a Trustee of Kingdom Life Church Ministry Uganda. Kingdom Life Church received donations totalling £52,244 for Kingdom Life Church Ministry Uganda. Kingdom Life Church paid Kingdom Life Church Ministry Uganda £50,118 as Mission Support.

Richard Johnson is a Trustee of Adventure Projects Trust UK. Kingdom Life Church paid Adventure Projects Trust UK £1,080 as Tithes.

KINGDOM LIFE CHURCH**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021**

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	250,315	215,147
Gift Aid	43,355	33,217
Other incomes	<u>4,331</u>	<u>9,464</u>
	298,001	257,828
Other trading activities		
Events	327	-
Room hire	45	953
Youth trips	590	-
Parents & toddlers	122	-
Café income	41	110
Ladies events	-	99
Youth and Life	<u>264</u>	<u>-</u>
	1,389	1,162
Investment income		
Deposit account interest	152	46
Charitable activities		
Government grants	<u>5,091</u>	<u>8,773</u>
Total incoming resources	304,633	267,809
EXPENDITURE		
Charitable activities		
Trustees' salaries	56,750	52,382
Trustees' social security	5,392	4,800
Trustees' pension contributions	2,002	1,843
Wages	7,800	6,000
Telephone	3,312	4,662
Advertising	495	240
Sundries	682	351
Youth and children	1,123	64
Self-financing church events	3,843	-
Tithe donations	13,518	14,868
Evangelism	786	89
Uganda - J Robinson	50,118	33,373
Course costs	1,311	471
Gifts/Donations	6,489	7,243
PA/AV expenditure	326	-
Ladies events	-	71
Pastoral care	<u>100</u>	<u>-</u>
	154,047	126,457

This page does not form part of the statutory financial statements

KINGDOM LIFE CHURCH**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021**

	2021 £	2020 £
Support costs		
Management		
Wages	35,000	19,744
Social security	2,386	1,521
Pensions	874	542
Insurance	3,814	3,596
Light and heat	12,369	8,485
Office stationery & expenses	694	871
Sundries	3,782	3,688
Utility costs	669	699
Building maintenance	58,270	8,377
Café expenditure	439	913
IT Services	194	-
Depreciation of tangible and heritage assets	<u>15,433</u>	<u>15,742</u>
	133,924	64,178
Finance		
Bank charges	332	361
Governance costs		
Independent Examination fee	2,866	3,300
Independent Examiner fees for other services	886	2,002
Legal and professional fees	<u>2,166</u>	<u>600</u>
	<u>5,918</u>	<u>5,902</u>
Total resources expended	<u>294,221</u>	<u>196,898</u>
Net income	<u>10,412</u>	<u>70,911</u>

This page does not form part of the statutory financial statements

New Life Church Northampton LTD

England & Wales - Charity number 1092247

Accounts

REGISTERED COMPANY NUMBER: 04355047 (England and Wales)
REGISTERED CHARITY NUMBER: 1092247

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020
FOR
KINGDOM LIFE CHURCH**

KINGDOM LIFE CHURCH

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

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KINGDOM LIFE CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2020. 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

The aim of the church continues to be to promote and extend Christ's Kingdom locally and internationally. This is summarised in the following objects:

- To promote the advancement of Christianity
- To relieve people in need by the provision of food, money, clothes or other items including housing accommodation
- To promote the advancement of education on the basis of Christian principles.

The church's purpose is to pursue God and transform lives. The church's vision is to be a 21st century church which is God centred, Bible based, purpose driven, and making a difference in our world. In pursuing this vision in this period the church is pleased to have carried out the following activities and made the following achievements.

Public Benefit

The trustees have had regard to the guidance issued by the Charity Commission in relation to public benefit and believe that all the activities of the charity comply.

KINGDOM LIFE CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Response to the Covid Pandemic

This past year as the global pandemic reached the UK and as the first lockdown came into force in March we ceased in person meetings and began to use online video conferencing technology for both public meetings as well as other organisational meetings, including the main Sunday morning Service, children's work, youth work, and all midweek small groups and leadership meetings.

As the year progressed steps were taken to prepare the building and train our staff and volunteers for a safe return to in person meetings. Some such meetings were possible in December.

We also made significant investment into equipment to allow us to broadcast live from our building via YouTube. We see this as a good long-term investment that will help us to reach people even when we return to the building after Covid restrictions are lifted.

We also took steps to restrict church spending as we anticipated a drop in church income.

Vision and values

Our vision remains to pursue God and to reach and impact our local community and beyond, as we are able, with Christian love and truth. We continue to be committed to our ongoing associations and links with other churches, groups and movements, both in the UK, and in other countries.

Leadership and Multisite Church

At the beginning of the year, we began working more closely with the leaders of Forefront Church Northampton (FFC) with a view to forming a multisite church (one church meeting in separate locations).

Two of the leaders, Lee Smart and Martin Kedian from FFC, have joined with us for regular meetings and the aim is to formerly become a multisite church in 2021.

Oversite

Our ongoing connections with the New Frontiers Catalyst Network of Churches is our primary source of spiritual and practical oversight and continues to be of great benefit. We regularly access conferences and training for different areas of ministry although this has been more restricted this year due to Covid.

The senior pastor has regular contact with other church leaders in that network and this has been a valuable support and source of encouragement and advice during the year.

Community work and Mission

We continue to support the work of Springs Family Centre whose work in the local community of Spring Boroughs has been vital during the Pandemic. Especially helping to provide food for people who have found themselves falling on hard times.

Much of Springs work and the additional work of church has either stopped or been very restricted due to Covid.

International Mission

The church supports a number of our members who are working with other missional organisations. In particular we support a mission in Uganda and a missionary working with Wycliffe. Our support is a mix of finances, advice, practical help, and prayer support.

Our work in Uganda continues to thrive with a Ugandan team now taking responsibility for the work as the long-term missionary, Janet Robinson, has now returned to the UK.

KINGDOM LIFE CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

We continue to fund the work but the planned trip to visit in 2020 had to be cancelled. However, our intention is to make a visit once restrictions on international travel are lifted.

Conferences and Training

Some of the leaders were able to attend online conference days with the Catalyst Network during 2020.

Staff

As a result of Covid we placed our main church administrator on furlough in the Spring. Initially that was full furlough and then from late summer some of the hours of work have been restored up to 2 days a week. All other staff have been retained in accordance with their contracts and have carried out their duties mostly working from home.

Our volunteer worker who was helping with media work moved on in the summer and the work now continues with a volunteer media team headed by Rob Goldring.

FINANCIAL REVIEW

The Church's unrestricted income is almost entirely from its members and regular attenders, and the Trustees continue to carefully manage the finances and the budget.

We are encouraged this year that our giving has stayed steady during lockdown despite not having in person meetings.

In anticipation of financial hardship from the inevitable downturn in the general economy we set up a fund to help people, both inside and outside the church. Within a short period of time the fund amassed approximately £10,000 and this has served a good number of people and we are encouraged that giving for this fund has continued throughout the year.

The leaders also took a decision to restore the financial reserves which had been depleted because of the necessity of improvement work and maintenance work on the building in previous years. The reserves are being placed into a separate account to help make sure they are maintained.

The Elders and trustees consider Kingdom Life Church to be a going concern on the basis of committed regular giving and controlled expenditure, from these we predict a budget with a net gain of £10-15k in 2021.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Recruitment and appointment of new trustees

The trustees/directors are selected from the leadership of Kingdom Life Church.

Organisational structure

The board of trustees delegate much of the day to day management to employed staff and volunteers. Senior managers have responsibility for overseeing nearly all of the church's activities under the guidance and instruction of the trustees. A staff remunerations sub-committee is responsible for recommending pay awards etc. for individual members of staff.

The trustees receive monthly written reports from the senior management team. These include financial reports. Where actions or decisions are needed on an ongoing basis these are made by the trustees, but most of the business is carried out at the quarterly trustees meeting.

KINGDOM LIFE CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

STRUCTURE, GOVERNANCE AND MANAGEMENT

Induction and training of new trustees

As leaders of the church new trustees already have a significant understanding of the governance of the church, but additional induction is given on an individual basis by one of the existing trustees.

Related parties

Staff Pay

Paul Worth who is the Senior Pastor of Kingdom Life Church and paid by the church along with Rob Goldring take no part in the final decisions regarding salaries.

Paul Worth is also serving Forefront Church Northampton in an advisory capacity and receives a small remuneration for advice and input into their leadership team.

Additional Charity Work

Paul Worth and Richard Johnson (Elder) are trustees for the Northampton Street and School Pastors; Paul is the current chair and Richard is the treasurer. Kingdom Life Church Northampton gives monthly to the charity and the work helps us fulfil our own charitable aims. Neither Richard nor Paul receive any financial benefit from the charity and the decision to give to the charity is decided by the trustees and Elders as a group.

Paul Worth is a trustee of Kingdom Life Church Ministry Uganda - a Uganda NGO - registration No. 12683. The work is a mission of Kingdom Life Church in Northampton but has its own charity status in Uganda. KLC Northampton supports this work giving monies from central funds and processing funds from other donors. Paul receives no remuneration from Kingdom Life Church Ministry Uganda.

Richard Johnson is a trustee of Adventure Projects Trust UK, a charity which works in Uganda.

Risk management

The Trustees regularly review risk assessments undertaken by them or for them for the various church activities and groups using the facilities provided. Much work has been done this year in anticipation of a return to in person meetings ensuring that the premises are safe and ensuring adequate systems are in place to minimise the risk of spreading Covid.

Appropriate insurance cover is in place for Public Liability and protection of property and money.

All Trustees, staff, and volunteers working with children are checked through the appropriate child protection databases in accordance with our Child Protection Policy. Safeguarding is reviewed regularly.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04355047 (England and Wales)

Registered Charity number

1092247

Registered office

9 Tower Street
Mayorhold
Northampton
NN1 2SN

KINGDOM LIFE CHURCH

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020**

Trustees

P Worth
S J Flanagan
R C Goldring

Company Secretary

J Canning

Independent Examiner


DNG Dove Naish LLP
Chartered Accountants
Eagle House
28 Billing Road
Northampton
NN1 5AJ

Bankers

Lloyds Bank
2 George Row
Northampton
Northamptonshire
NN1 1DJ

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 17/05/2021 and signed on its behalf by:



P Worth - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF KINGDOM LIFE CHURCH

Independent examiner's report to the trustees of Kingdom Life Church ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2020.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of FCA which is one of the listed bodies.

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

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

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

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF KINGDOM LIFE CHURCH

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our independent examination work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our independent examination work, for this report, or for the opinions we have formed.



N Fox
FCA
DNG Dove Naish LLP
Chartered Accountants
Eagle House
28 Billing Road
Northampton
NN1 5AJ

Date: 26 May 2021

KINGDOM LIFE CHURCH

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Notes	Unrestricted funds £	Restricted funds £	Year Ended 31/12/20 Total funds £	Period 1/2/19 to 31/12/19 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	196,553	61,275	257,828	217,693
Charitable activities					
Direct charitable	6	8,773	-	8,773	-
Other trading activities	4	1,162	-	1,162	17,561
Investment income	5	<u>46</u>	<u>-</u>	<u>46</u>	<u>-</u>
Total		206,534	61,275	267,809	235,254
EXPENDITURE ON					
Charitable activities					
Direct charitable	7	84,396	42,061	126,457	153,127
Support costs		64,916	5,525	70,441	85,881
Total		<u>149,312</u>	<u>47,586</u>	<u>196,898</u>	<u>239,008</u>
NET INCOME/(EXPENDITURE)		57,222	13,689	70,911	(3,754)
Transfers between funds	16	<u>5,576</u>	<u>(5,576)</u>	<u>-</u>	<u>-</u>
Net movement in funds		62,798	8,113	70,911	(3,754)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>58,401</u>	<u>408,500</u>	<u>466,901</u>	<u>470,655</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>121,199</u></u>	<u><u>416,613</u></u>	<u><u>537,812</u></u>	<u><u>466,901</u></u>

The notes form part of these financial statements

KINGDOM LIFE CHURCH

**STATEMENT OF FINANCIAL POSITION
31 DECEMBER 2020**

	Notes	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
FIXED ASSETS					
Tangible assets	13	44,638	385,586	430,224	441,398
CURRENT ASSETS					
Debtors	14	6,505	1,319	7,824	10,975
Cash at bank and in hand		<u>74,801</u>	<u>29,709</u>	<u>104,510</u>	<u>24,578</u>
		81,306	31,028	112,334	35,553
CREDITORS					
Amounts falling due within one year	15	(4,746)	-	(4,746)	(10,050)
NET CURRENT ASSETS		<u>76,560</u>	<u>31,028</u>	<u>107,588</u>	<u>25,503</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>121,198</u>	<u>416,614</u>	<u>537,812</u>	<u>466,901</u>
NET ASSETS		<u>121,198</u>	<u>416,614</u>	<u>537,812</u>	<u>466,901</u>
FUNDS	16				
Unrestricted funds:					
General fund				110,198	58,401
Hardship fund				10,965	-
Ministry Area Fund				<u>35</u>	<u>-</u>
Restricted funds				<u>121,198</u>	<u>58,401</u>
TOTAL FUNDS				<u>537,812</u>	<u>466,901</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

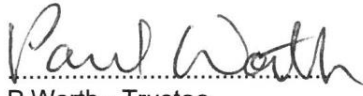
The notes form part of these financial statements

KINGDOM LIFE CHURCH

STATEMENT OF FINANCIAL POSITION - continued
31 DECEMBER 2020

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

The financial statements were approved by the Board of Trustees and authorised for issue on 17/05/2021 and were signed on its behalf by:


P Worth - Trustee

The notes form part of these financial statements

KINGDOM LIFE CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

1. LEGAL FORM

Kingdom Life Church is a charitable company limited by guarantee registered in England and Wales. Its registered address is listed on page 4.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The presentation currency of the financial statements is the Pound Sterling (£).

The comparative period covered by the financial statements is the 11 months ending 31 December 2019 therefore the comparatives are not entirely comparable. The reason for making this change was to align with our structure of ministry reviews and the vision and budget setting of the church.

Critical accounting judgements and key sources of estimation uncertainty

The preparation of financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the company accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are disclosed within the individual accounting policies.

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.

Government grant income is recognised as it is receivable.

Expenditure

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

Tangible fixed assets

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

Freehold property	- 2% on cost
Improvements to property	- 10% on reducing balance
Plant and machinery	- 10% on reducing balance

KINGDOM LIFE CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2020

2. ACCOUNTING POLICIES - continued

Tangible fixed assets

Fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses. Where parts of an item of property, plant and equipment have different useful lives, they are accounted for as separate items of property, plant and equipment.

Depreciation methods, useful lives and residual values are reviewed at each balance sheet date. The selection of these residual values and estimated lives requires the exercise of judgement. The trustees are required to assess whether there is an indication of impairment to the carrying value of assets. In making that assessment, judgements are made in estimating value in use. The trustees consider that the individual carrying values of assets are supportable by their value in use.

Taxation

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

Fund accounting

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

Designated funds are those unrestricted funds which have been set aside by the trustees for a specific purpose.

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

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

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Financial instruments

Cash and cash equivalents in the balance sheet comprise cash at banks and in hand and short term deposits with an original maturity date of three months or less.

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price.

Financial liabilities are classified according to the substance of the contractual arrangements entered into. Where the contractual obligations of financial instruments are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities. Financial liabilities are presented as such in the balance sheet. Finance costs and gains or losses relating to financial liabilities are included in the statement of financial activities. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability.

KINGDOM LIFE CHURCH

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

3. DONATIONS AND LEGACIES

	Year Ended 31/12/20 £	Period 1/2/19 to 31/12/19 £
Gifts	215,147	181,031
Gift Aid	33,217	31,169
Other incomes	<u>9,464</u>	<u>5,493</u>
	<u>257,828</u>	<u>217,693</u>

4. OTHER TRADING ACTIVITIES

	Year Ended 31/12/20 £	Period 1/2/19 to 31/12/19 £
Events	-	10,018
Room hire	953	2,451
Conferences	-	852
Other	-	80
Youth trips	-	2,213
Parents & toddlers	-	113
Café income	110	464
Ladies events	99	7
KLC Men	-	468
PA/AV Income	-	410
Youth and Life	<u>-</u>	<u>485</u>
	<u>1,162</u>	<u>17,561</u>

5. INVESTMENT INCOME

	Year Ended 31/12/20 £	Period 1/2/19 to 31/12/19 £
Deposit account interest	<u>46</u>	<u>-</u>

KINGDOM LIFE CHURCH

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

6. INCOME FROM CHARITABLE ACTIVITIES

		Year Ended 31/12/20 £	Period 1/2/19 to 31/12/19 £
Government grants	Activity Direct charitable	<u>8,773</u>	<u>-</u>

Government grant income of £8,773 is recognised in respect of the CJRS Furlough Scheme. There are no unfulfilled conditions attached to this income and the charity has not received any other government assistance.

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 8) £	Totals £
Direct charitable	126,457	-	126,457
Support costs	<u>-</u>	<u>70,441</u>	<u>70,441</u>
	<u>126,457</u>	<u>70,441</u>	<u>196,898</u>

8. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Support costs	<u>64,178</u>	<u>361</u>	<u>5,902</u>	<u>70,441</u>

9. NET INCOME/(EXPENDITURE)

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

	Year Ended 31/12/20 £	Period 1/2/19 to 31/12/19 £
Independent Examination fee	3,300	3,300
Independent Examiner fees for other services	2,002	1,009
Depreciation - owned assets	<u>15,744</u>	<u>16,543</u>

KINGDOM LIFE CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

10. TRUSTEES' REMUNERATION AND BENEFITS

	Year Ended 31/12/20 £	Period 1/2/19 to 31/12/19 £
Trustees' salaries	52,382	44,116
Trustees' social security	4,800	3,987
Trustees' pension contributions to money purchase schemes	<u>1,843</u>	<u>1,434</u>
	<u>59,025</u>	<u>49,537</u>

During the year directors' emoluments were paid in respect of a contract of service between the church, Mr P Worth and Mr R C Golding, in their capacity as Pastor and Assistant Pastor respectively. As required by the church constitution Mr Worth and Mr Goldring are also trustees.

No remuneration is paid to any trustee for acting in this capacity.

Trustees' expenses

Travel and other expenses totalling £0 (2019: £1,352) were reimbursed to 0 trustees (2019: 3) in regard to subsistence and additional ad hoc expenses.

11. STAFF COSTS

	Year Ended 31/12/20 £	Period 1/2/19 to 31/12/19 £
Wages and salaries	78,126	68,100
Social security costs	6,321	5,450
Other pension costs	<u>2,385</u>	<u>1,946</u>
	<u>86,832</u>	<u>75,496</u>

The average monthly number of employees during the year was as follows:

	Year Ended 31/12/20	Period 1/2/19 to 31/12/19
Ministry and administration	<u>4</u>	<u>4</u>

No employees received emoluments in excess of £60,000.

KINGDOM LIFE CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	168,922	48,771	217,693
Other trading activities	<u>14,750</u>	<u>2,811</u>	<u>17,561</u>
Total	183,672	51,582	235,254
EXPENDITURE ON			
Charitable activities			
Direct charitable	100,170	52,957	153,127
Support costs	72,180	13,701	85,881
Total	<u>172,350</u>	<u>66,658</u>	<u>239,008</u>
NET INCOME/(EXPENDITURE)	11,322	(15,076)	(3,754)
Transfers between funds	<u>(30,161)</u>	<u>30,161</u>	<u>-</u>
Net movement in funds	(18,839)	15,085	(3,754)
RECONCILIATION OF FUNDS			
Total funds brought forward	77,240	393,415	470,655
TOTAL FUNDS CARRIED FORWARD	<u><u>58,401</u></u>	<u><u>408,500</u></u>	<u><u>466,901</u></u>

KINGDOM LIFE CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

13. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Plant and machinery £	Totals £
COST				
At 1 January 2020	450,000	210,882	133,571	794,453
Additions	-	-	4,570	4,570
At 31 December 2020	<u>450,000</u>	<u>210,882</u>	<u>138,141</u>	<u>799,023</u>
DEPRECIATION				
At 1 January 2020	103,500	159,338	90,217	353,055
Charge for year	<u>6,000</u>	<u>5,155</u>	<u>4,589</u>	<u>15,744</u>
At 31 December 2020	<u>109,500</u>	<u>164,493</u>	<u>94,806</u>	<u>368,799</u>
NET BOOK VALUE				
At 31 December 2020	<u>340,500</u>	<u>46,389</u>	<u>43,335</u>	<u>430,224</u>
At 31 December 2019	<u>346,500</u>	<u>51,544</u>	<u>43,354</u>	<u>441,398</u>

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Gift Aid recoverable	7,470	10,680
Other debtors	<u>354</u>	<u>295</u>
	<u>7,824</u>	<u>10,975</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Trade creditors	1,269	6,618
Social security and other taxes	1,754	1,785
Accruals and deferred income	<u>1,723</u>	<u>1,647</u>
	<u>4,746</u>	<u>10,050</u>

KINGDOM LIFE CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

16. MOVEMENT IN FUNDS

	At 1/1/20 £	Net movement in funds £	Transfers between funds £	At 31/12/20 £
Unrestricted funds				
General fund	58,401	46,228	5,569	110,198
Hardship fund	-	10,965	-	10,965
Ministry Area Fund	-	28	7	35
	<u>58,401</u>	<u>57,221</u>	<u>5,576</u>	<u>121,198</u>
Restricted funds				
Building funds	351,356	(6,000)	(4,856)	340,500
Building improvements	40,796	(3,803)	(2,768)	34,225
Studio	2,130	(96)	(1,167)	867
Family centre assets	1,662	(104)	(619)	939
Uganda children	1,160	24,643	4,629	30,432
Mums & tots	1,295	-	(1,295)	-
Youth trips	-	(500)	500	-
Gift day	10,101	(450)	-	9,651
	<u>408,500</u>	<u>13,690</u>	<u>(5,576)</u>	<u>416,614</u>
TOTAL FUNDS	<u>466,901</u>	<u>70,911</u>	<u>-</u>	<u>537,812</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	190,208	(143,980)	46,228
Hardship fund	16,227	(5,262)	10,965
Ministry Area Fund	99	(71)	28
	<u>206,534</u>	<u>(149,313)</u>	<u>57,221</u>
Restricted funds			
Building funds	-	(6,000)	(6,000)
Building improvements	-	(3,803)	(3,803)
Studio	-	(96)	(96)
Family centre assets	-	(104)	(104)
Uganda children	60,719	(36,076)	24,643
Youth trips	-	(500)	(500)
Gift day	556	(1,006)	(450)
	<u>61,275</u>	<u>(47,585)</u>	<u>13,690</u>
TOTAL FUNDS	<u>267,809</u>	<u>(196,898)</u>	<u>70,911</u>

KINGDOM LIFE CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/2/19 £	Net movement in funds £	Transfers between funds £	At 31/12/19 £
Unrestricted funds				
General fund	77,240	11,322	(30,161)	58,401
Restricted funds				
Building funds	328,431	(6,132)	29,057	351,356
Building improvements	45,021	(4,225)	-	40,796
Studio	2,237	(107)	-	2,130
Family centre assets	1,778	(116)	-	1,662
Uganda children	1,506	(346)	-	1,160
Mums & tots	1,445	(150)	-	1,295
Youth trips	-	(778)	778	-
Gift day	12,997	(2,896)	-	10,101
Youth and Life	-	(326)	326	-
	<u>393,415</u>	<u>(15,076)</u>	<u>30,161</u>	<u>408,500</u>
TOTAL FUNDS	<u>470,655</u>	<u>(3,754)</u>	<u>-</u>	<u>466,901</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	183,672	(172,350)	11,322
Restricted funds			
Building funds	-	(6,132)	(6,132)
Building improvements	-	(4,225)	(4,225)
Studio	-	(107)	(107)
Family centre assets	-	(116)	(116)
Uganda children	48,461	(48,807)	(346)
Mums & tots	113	(263)	(150)
Youth trips	2,298	(3,076)	(778)
Gift day	225	(3,121)	(2,896)
Youth and Life	485	(811)	(326)
	<u>51,582</u>	<u>(66,658)</u>	<u>(15,076)</u>
TOTAL FUNDS	<u>235,254</u>	<u>(239,008)</u>	<u>(3,754)</u>

The designated hardship fund was set up during the Covid-19 lockdowns to support people both inside and outside the church community. This money is used at the discretion of the Elders for those in need.

KINGDOM LIFE CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2020

16. MOVEMENT IN FUNDS - continued

The building and building improvement and family centre funds are in relation to developing the charity's buildings for greater and more flexible use.

The studio fund is for the setting up of a recording studio facility.

Uganda Fund - Kasambira Kingdom Life Church Ministry has worked in Kasambira since 2004 and is a mission branch of KLC Northampton. It seeks to help villagers and their families through Nursery and Primary Education, some support for a few Secondary Children, Vocational Training and a Food Distribution Programme. Its help is irrespective of religious background. Kingdom Life Church (in Kasambira) was established by the Ministry over 10 years ago.

The Gift Day fund is in relation to money raised for building improvements.

Other funds are small scale projects or fundraising for specific outside charitable causes.

The transfer from the general fund to Youth trips is due to an overspend on the fund.

The transfer from the general fund to Uganda children is for the Church's agreed contribution to the fund.

The various transfers from restricted funds to the general fund are due to underallocated expenditure to these funds identified from previous years.

17. RELATED PARTY DISCLOSURES

Paul Worth is a Trustee and employee of Forefront Church Northampton. Kingdom Life Church received donations totalling £2,640 from Forefront Church Northampton. Kingdom Life Church paid Forefront Church Northampton £6,000 as a contribution towards Paul Worth's salary.

Paul Worth and Richard Johnson are Trustees of Northampton Street and School Pastors. Kingdom Life Church paid Northampton Street and School Pastors £300 as Tithes.

Paul Worth is a Trustee of Kingdom Life Church Ministry Uganda. Kingdom Life Church paid Kingdom Life Church Ministry Uganda £38,765 as Mission Support and £2,688 as Tithes.

Richard Johnson is a Trustee of Adventure Projects Trust UK. Kingdom Life Church paid Adventure Projects Trust UK £1,080 as Tithes.

