

**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**

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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**

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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**

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#### **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**

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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**

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#### **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**

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**Trustees**

P Worth  
S J Flanagan  
R C Goldring

**Company Secretary**

J Canning

**Independent Examiner**

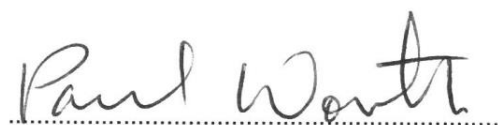
DNG Dove Naish LLP  
Chartered Accountants  
Eagle House  
28 Billing Road  
Northampton  
NN1 5AJ

**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**

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### **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.

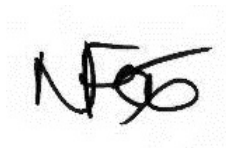


## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF KINGDOM LIFE CHURCH

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### 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.

A handwritten signature in black ink, appearing to read 'N Fox', is positioned above a faint, light grey rectangular stamp.

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**

				Year Ended 31/12/20 Total funds £	Period 1/2/19 to 31/12/19 Total funds £
	Notes	Unrestricted funds £	Restricted funds £		
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	3	196,553	61,275	257,828	217,693
<b>Charitable activities</b>	6				
Direct charitable		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>
<b>Total</b>		206,534	61,275	267,809	235,254
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	7				
Direct charitable		84,396	42,061	126,457	153,127
Support costs		<u>64,916</u>	<u>5,525</u>	<u>70,441</u>	<u>85,881</u>
<b>Total</b>		149,312	47,586	196,898	239,008
<b>NET INCOME/(EXPENDITURE)</b>		57,222	13,689	70,911	(3,754)
<b>Transfers between funds</b>	16	<u>5,576</u>	<u>(5,576)</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		62,798	8,113	70,911	(3,754)
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<u>58,401</u>	<u>408,500</u>	<u>466,901</u>	<u>470,655</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>121,199</u>	<u>416,613</u>	<u>537,812</u>	<u>466,901</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 £
<b>FIXED ASSETS</b>					
Tangible assets	13	44,638	385,586	430,224	441,398
<b>CURRENT ASSETS</b>					
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
<b>CREDITORS</b>					
Amounts falling due within one year	15	(4,746)	-	(4,746)	(10,050)
<b>NET CURRENT ASSETS</b>		<u>76,560</u>	<u>31,028</u>	<u>107,588</u>	<u>25,503</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>121,198</u>	<u>416,614</u>	<u>537,812</u>	<u>466,901</u>
<b>NET ASSETS</b>		<u>121,198</u>	<u>416,614</u>	<u>537,812</u>	<u>466,901</u>
<b>FUNDS</b>	16				
Unrestricted funds:					
General fund				110,198	58,401
Hardship fund				10,965	-
Ministry Area Fund				<u>35</u>	<u>-</u>
				121,198	58,401
Restricted funds				<u>416,614</u>	<u>408,500</u>
<b>TOTAL FUNDS</b>				<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

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

The notes form part of these financial statements

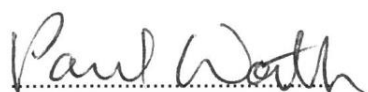
**KINGDOM LIFE CHURCH**

**STATEMENT OF FINANCIAL POSITION - continued**  
**31 DECEMBER 2020**

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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

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#### 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

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

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**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

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#### 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 £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	168,922	48,771	217,693
Other trading activities	<u>14,750</u>	<u>2,811</u>	<u>17,561</u>
<b>Total</b>	183,672	51,582	235,254
 <b>EXPENDITURE ON Charitable activities</b>			
Direct charitable	100,170	52,957	153,127
Support costs	<u>72,180</u>	<u>13,701</u>	<u>85,881</u>
<b>Total</b>	<u>172,350</u>	<u>66,658</u>	<u>239,008</u>
 <b>NET INCOME/(EXPENDITURE)</b>	11,322	(15,076)	(3,754)
<b>Transfers between funds</b>	<u>(30,161)</u>	<u>30,161</u>	<u>-</u>
<b>Net movement in funds</b>	(18,839)	15,085	(3,754)
 <b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	<u>77,240</u>	<u>393,415</u>	<u>470,655</u>
 <b>TOTAL FUNDS CARRIED FORWARD</b>	<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 £
<b>COST</b>				
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>
<b>DEPRECIATION</b>				
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>
<b>NET BOOK VALUE</b>				
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 £
<b>Unrestricted funds</b>				
General fund	58,401	46,228	5,569	110,198
Hardship fund	-	10,965	-	10,965
Ministry Area Fund	-	28	7	35
	58,401	57,221	5,576	121,198
<b>Restricted funds</b>				
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
	408,500	13,690	(5,576)	416,614
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	190,208	(143,980)	46,228
Hardship fund	16,227	(5,262)	10,965
Ministry Area Fund	99	(71)	28
	206,534	(149,313)	57,221
<b>Restricted funds</b>			
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)
	61,275	(47,585)	13,690
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>				
General fund	77,240	11,322	(30,161)	58,401
<b>Restricted funds</b>				
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	183,672	(172,350)	11,322
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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

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#### 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.

