

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 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 activates 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 2022 £	Unrestricted £	Restricted £	Total 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 2022 £	Unrestricted £	Restricted £	Total 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 resource.

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

5 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	Total 2022	Unrestricted	Restricted	Total 2021
	£	£	£	£	£	£
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	889	-	889
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	68,100	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 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

	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

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:

Amounts falling due within one year on demand.

	2022	2021
	£	£
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	154,921	(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.