

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020**  
**FOR**  
**KINGS CHURCH UPMINSTER**

Brindley Millen Ltd  
167 Turners Hill  
Cheshunt  
Hertfordshire  
EN8 9BH

**KINGS CHURCH UPMINSTER**

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**for the Year Ended 31 December 2020**

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## **KINGS CHURCH UPMINSTER**

### **REPORT OF THE TRUSTEES** **for the Year Ended 31 December 2020**

The trustees 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 2015).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives**

The objectives as outlined in the deed of trust are as follows:

- To advance the Christian religion in Essex and in localities in England and Wales.
- To provide assistance for the aged persons, persons in need or sick and relieve the distress arising there from.
- To advance the education of children and adults.
- To promote and fulfil such charitable purposes as the trustees think fit.

##### **Results**

The trustees consider that the objectives undertaken during the year to be satisfactory and in line with the charity objectives.

##### **Public Benefit Guidance**

The trustees and the church leadership team in making their decisions have had due regard to the public benefit guidance when exercising any powers or duties to which the guidance is relevant.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

For the first quarter of 2020 we continued to hold our Sunday Morning services at Gaynes School in Upminster, then switched to online Zoom meetings from April when, because of the COVID-19 pandemic, the UK government announced social distancing restrictions and non-availability of the school premises. Despite the church not meeting physically we are still open to anyone joining our meetings via Zoom with details of how to join on our website [KCU.org.uk](http://KCU.org.uk).

Our children continued to grow in their knowledge of the Christian religion through their Sunday Morning groups, which were held at Gaynes School, until our meetings switched to online using Zoom. On Zoom we included a section within the main morning meeting for the children giving them their own teaching and activities. This also included the adults who could then encourage and support them in their learning about the Christian faith. The services were also adapted to encourage the youth too.

This year we ran two courses online via Zoom. A Christianity Explored course in the summer, where people were invited to come and explore the Christian faith and ask questions that might arise from the course. Then in the autumn we ran a course on prayer over six evenings.

We continued to run services at the Upminster Nursing home until March 2020 and plan to resume these as soon as the nursing home is allowed to receive us again. Our aim is to provide emotional and practical support to the residents, their families and the staff.

We chose to support some local charities this year who struggled to cope with the increase in demand due to the pandemic, making donations to Havering Women Aid, Thurrock food bank and Romford food bank. We also gave Christmas gifts of biscuits to the local police, Gaynes School staff and staff at two care homes. Some of our members supported the Christmas shoe box appeals for families and children across the world via Link to Hope and the Samaritans Purse. The church also made donations to Barnabas Fund in support of Christians who are victims of violence and seek to rebuild their lives. Early on in the pandemic the church engaged with the community by offering help with shopping or collecting medication to those who were not able to get out due to having to isolate or being vulnerable to the virus.

Whilst many of our social events got cancelled in 2020 a few did go ahead throughout the year, some held before restrictions were in place in March, and some when restrictions were relaxed throughout the summer. These were a men's breakfast, walks and barbecues. The book club continued online via Zoom. These events give opportunities to provide support and build relationships within the community.

Mr Paul Thompson continues to be employed by the charity as the leader of the church.

#### **FINANCIAL REVIEW**

##### **Financial position**

Whilst our income decreased by around 6% in 2020, we also saw a decrease in expenditure by about 38%. This was due to many events being cancelled due to the pandemic, most notable being the youth camp Newday, but also our Sunday morning services and their associated costs. We also cancelled our rental payments to Gaynes School from April, as our meetings were not allowed to continue in the school. A decision was made to put these funds into the Building Fund to increase our ability to one day have a building of our own. Despite the small decrease in income we do not see any financial problems in the foreseeable future.

## **KINGS CHURCH UPMINSTER**

### **REPORT OF THE TRUSTEES** **for the Year Ended 31 December 2020**

#### **FINANCIAL REVIEW**

##### **Policy on Reserves**

The trustees have again agreed this year that we will have a policy of not keeping reserves. Although we are a very small charity we do have a steady reliable income from the church members which covers all the operating costs. We do also monitor the bank balance on a weekly basis to ensure we can cover 3 months salary and any outstanding bills. The trustees review this decision each year when discussing the future plans.

##### **FUTURE PLANS**

Our familiarity with Zoom has opened up the possibility of training groups remotely, but we highly value fellowship and personal contact, so we are expecting to return to our usual meeting venue, or moving and renting another suitably sized venue within Upminster. There are no plans in 2021 to purchase our own property, although our Building Fund is making encouraging growth. During 2021, we are looking to train and increase our Leadership Team, resulting in one or more Elders. We have also joined the UK Hong Kong ready network of Christian Churches and if any of the new citizens contact us to make enquiries or need help, we will happily assist them in any way we can. Our aim will be to help them integrate easily with the local community and give them support.

##### **Fund Raising**

All funds for the running of the charity have been received by way of voluntary contributions made by the members of or visitors to the church. Where we are aware of vulnerable members of the church we discuss with them whether it is right for them to donate, we also make announcements during the Sunday morning services that people should not feel obliged to donate.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

Kings Church Upminster is governed by the Trustees in accordance with the governing document, a deed of trust, and constitutes an unincorporated charity.

The organisation was formally established by Declaration of Trust dated 25 July 2002 and was entered in the Central Register of Charities on 3 February 2003.

##### **Organisational Leadership**

The Trustees are guided by the Church Leadership Team and delegate the day to day leadership of the church to this team.

##### **Recruitment and appointment of new trustees**

Our governing document states that the charity should operate with a minimum of three trustees. However we do look to keep our number of trustees to four as this enables us to still operate within the governing document should one decide to resign. If a new appointment is required the current trustees will discuss at a meeting which possible candidate(s) they believe would best suit the role that is currently needed. The trustees then come to an agreement as to which candidate(s) the chairman should approach. If the candidate(s) agree to become trustees then we look for a suitable training programme to send them on, and give the current trustees opportunity to attend this programme too.

##### **Risk management**

The trustees have duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. No serious incidents took place in 2020.

##### **General Data Protection Regulations**

With regards to the UK's exit from Europe and the new UK-GDPR and amended Data Protection Act 2018, which took effect on the 31 January 2020. We noted the changes in the age of consent for children from 16 to 13 years old, but as we were already obtaining consent from our young adults (ages 13 to 16) our policies and GDPR forms did not need updating. Our website is for information only and we do not use cookies or collect any personal data through our website.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1095759

##### **Principal address**

128 Danbury Crescent  
South Ockendon  
Essex  
RM15 5XE

**KINGS CHURCH UPMINSTER**

**REPORT OF THE TRUSTEES**  
**for the Year Ended 31 December 2020**

**Trustees**

Mr Stuart Sutcliffe Chairman  
Miss Christine Parker  
Mr Paul Thompson  
Mr Samuel Forson  
Mrs Jane Wilkes

**Independent Examiner**

Brindley Millen Ltd  
167 Turners Hill  
Cheshunt  
Hertfordshire  
EN8 9BH

**Bankers**

Santander  
Bridle Road  
Merseyside  
L30 4GB

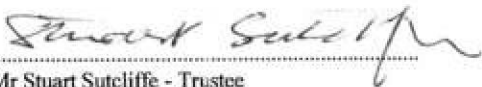
**Church Leadership Team**

Mr Paul Thompson	Lead Elder
Mr Samuel Forson	Elder
Mr Trevor Leaman	
Mr Soji Oluitan	Elder
Mr Leigh Williams	
Mrs Joanna Ziajor	

Resigned 1 July 2020

Resigned 1 January 2020

Approved by order of the board of trustees on 27/05/21 and signed on its behalf by:

  
.....

Mr Stuart Sutcliffe - Trustee

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

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

I report to the charity trustees on my examination of the accounts of Kings Church Upminster (the Trust) for the year ended 31 December 2020.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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



Maurice Brindley BSc FCA  
Brindley Millen Ltd  
167 Turners Hill  
Cheshunt  
Hertfordshire  
EN8 9BH

Date: 27/5/2021

**KINGS CHURCH UPMINSTER****STATEMENT OF FINANCIAL ACTIVITIES  
for the Year Ended 31 December 2020**

	Notes	Unrestricted funds £	Restricted funds £	31.12.20 Total funds £	31.12.19 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		59,494	2,240	61,734	61,613
<b>Charitable activities</b>	3				
High Leigh Conference weekend		-	-	-	4,211
Investment income	2	120	-	120	187
<b>Total</b>		59,614	2,240	61,854	66,011
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Church operating activities		36,103	-	36,103	51,466
High Leigh Conference weekend		-	-	-	7,121
<b>Total</b>		36,103	-	36,103	58,587
<b>NET INCOME</b>		23,511	2,240	25,751	7,424
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		35,067	30,820	65,887	58,463
<b>TOTAL FUNDS CARRIED FORWARD</b>		58,578	33,060	91,638	65,887

The notes form part of these financial statements

# **KINGS CHURCH UPMINSTER**

## **BALANCE SHEET**

**31 December 2020**

	Notes	Unrestricted funds £	Restricted funds £	31.12.20 Total funds £	31.12.19 Total funds £
<b>CURRENT ASSETS</b>					
Debtors	7	7,742	-	7,742	7,646
Cash at bank		51,910	33,060	84,970	59,315
		<u>59,652</u>	<u>33,060</u>	<u>92,712</u>	<u>66,961</u>
<b>CREDITORS</b>					
Amounts falling due within one year	8	(1,074)	-	(1,074)	(1,074)
		<u>58,578</u>	<u>33,060</u>	<u>91,638</u>	<u>65,887</u>
<b>NET CURRENT ASSETS</b>					
		<u>58,578</u>	<u>33,060</u>	<u>91,638</u>	<u>65,887</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>58,578</u>	<u>33,060</u>	<u>91,638</u>	<u>65,887</u>
<b>NET ASSETS</b>		<u>58,578</u>	<u>33,060</u>	<u>91,638</u>	<u>65,887</u>
<b>FUNDS</b>	9				
Unrestricted funds				58,578	35,067
Restricted funds				<u>33,060</u>	<u>30,820</u>
<b>TOTAL FUNDS</b>				<u>91,638</u>	<u>65,887</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 27-05-21 and were signed on its behalf by:

  
Miss Christine Parker - Trustee

  
Mr Stuart Sutcliffe - Trustee



**NOTES TO THE FINANCIAL STATEMENTS**  
**for the Year Ended 31 December 2020**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements and assessment of going concern**

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

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

The financial statements are presented in sterling (£).

**Financial reporting standard 102 - reduced disclosure exemptions**

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

**Critical accounting judgements and key sources of estimation uncertainty**

No significant judgements have been made during the course of preparing these financial statements. There are no sources of estimation uncertainty.

**Incoming resources**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

**Resources expended**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all the 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.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Debtors**

Trade and other debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid.

**Cash at bank and in hand**

Cash at bank and in hand includes current bank accounts and deposit bank accounts with no withdrawal limitations.

**Creditors**

Creditors are recognised where the charity has a present obligation resulting from a past event that will result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are recognised at their settlement amount.

**Fund accounting**

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

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.

**Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially settled at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

# **KINGS CHURCH UPMINSTER**

## **NOTES TO THE FINANCIAL STATEMENTS - continued** **for the Year Ended 31 December 2020**

### **2. INVESTMENT INCOME**

	31.12.20	31.12.19
	£	£
Deposit account interest	120	187

### **3. INCOME FROM CHARITABLE ACTIVITIES**

	31.12.20	31.12.19
	£	£
Activity		
High Leigh Conference weekend	-	4,211

### **4. TRUSTEES' REMUNERATION AND BENEFITS**

	31.12.20	31.12.19
	£	£
Trustees' salaries	19,500	18,150

The charity consider its key management personnel to comprise the trustees and church leadership team. Total trustee and key management personnel remuneration and benefits are listed above.

#### **Trustees' expenses**

Trustees receive reimbursement for amounts paid for goods and services, purchased on behalf of the church. The trustees do not received any personal benefit from these payments other than they would in the normal course of employment or as a member of the church.

### **5. STAFF COSTS**

	31.12.20	31.12.19
	£	£
Wages and salaries	19,500	18,150
	19,500	18,150

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

	31.12.20	31.12.19
	1	1
All employees	1	1

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

### **6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	59,380	2,233	61,613
<b>Charitable activities</b>			
High Leigh Conference weekend	-	4,211	4,211
Investment income	187	-	187
<b>Total</b>	<b>59,567</b>	<b>6,444</b>	<b>66,011</b>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Church operating activities	49,750	1,716	51,466
High Leigh Conference weekend	-	7,121	7,121

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 December 2020**

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>Total</b>	49,750	8,837	58,587
<b>NET INCOME/(EXPENDITURE)</b>	9,817	(2,393)	7,424
<b>Transfers between funds</b>	(2,113)	2,113	-
<b>Net movement in funds</b>	7,704	(280)	7,424
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	27,363	31,100	58,463
<b>TOTAL FUNDS CARRIED FORWARD</b>	35,067	30,820	65,887

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

	31.12.20 £	31.12.19 £
Other debtors	7,742	7,646

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

	31.12.20 £	31.12.19 £
Other creditors	1,074	1,074

**9. MOVEMENT IN FUNDS**

	At 1.1.20 £	Net movement in funds £	Transfers between funds £	At 31.12.20 £
<b>Unrestricted funds</b>				
General fund	35,067	23,511	(8,550)	50,028
Designated Building fund	-	-	8,550	8,550
	35,067	23,511	-	58,578
<b>Restricted funds</b>				
Building fund	30,820	2,240	-	33,060
<b>TOTAL FUNDS</b>	65,887	25,751	-	91,638

# **KINGS CHURCH UPMINSTER**

## **NOTES TO THE FINANCIAL STATEMENTS - continued** **for the Year Ended 31 December 2020**

### **9. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	59,614	(36,103)	23,511
<b>Restricted funds</b>			
Building fund	2,240	-	2,240
<b>TOTAL FUNDS</b>	<u>61,854</u>	<u>(36,103)</u>	<u>25,751</u>

### **Comparatives for movement in funds**

	At 1.1.19 £	Net movement in funds £	Transfers between funds £	At 31.12.19 £
<b>Unrestricted funds</b>				
General fund	27,363	9,817	(2,113)	35,067
<b>Restricted funds</b>				
Building fund	30,060	760	-	30,820
Other restricted funds	1,040	(3,153)	2,113	-
	<u>31,100</u>	<u>(2,393)</u>	<u>2,113</u>	<u>30,820</u>
<b>TOTAL FUNDS</b>	<u>58,463</u>	<u>7,424</u>	<u>-</u>	<u>65,887</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	59,567	(49,750)	9,817
<b>Restricted funds</b>			
Building fund	760	-	760
Other restricted funds	5,684	(8,837)	(3,153)
	<u>6,444</u>	<u>(8,837)</u>	<u>(2,393)</u>
<b>TOTAL FUNDS</b>	<u>66,011</u>	<u>(58,587)</u>	<u>7,424</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 December 2020**

**9. MOVEMENT IN FUNDS - continued**

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

	At 1.1.19 £	Net movement in funds £	Transfers between funds £	At 31.12.20 £
<b>Unrestricted funds</b>				
General fund	27,363	33,328	(10,663)	50,028
Designated Building fund	-	-	8,550	8,550
	<u>27,363</u>	<u>33,328</u>	<u>(2,113)</u>	<u>58,578</u>
<b>Restricted funds</b>				
Building fund	30,060	3,000	-	33,060
Other restricted funds	1,040	(3,153)	2,113	-
	<u>31,100</u>	<u>(153)</u>	<u>2,113</u>	<u>33,060</u>
<b>TOTAL FUNDS</b>	<u>58,463</u>	<u>33,175</u>	<u>-</u>	<u>91,638</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	119,181	(85,853)	33,328
<b>Restricted funds</b>			
Building fund	3,000	-	3,000
Other restricted funds	5,684	(8,837)	(3,153)
	<u>8,684</u>	<u>(8,837)</u>	<u>(153)</u>
<b>TOTAL FUNDS</b>	<u>127,865</u>	<u>(94,690)</u>	<u>33,175</u>

Designated Building fund

This represents monies ring-fenced by the trustees towards future building projects.

Building fund

This represents gifts given towards future building projects.

Other restricted funds

These monies represent a special collection taken for the charity Toilet Twinning, a conference booked for September 2019 at High Leigh Conference Centre, the youth Newday event and a collection taken for a family moving from a refuge to a new home.

**Transfers between funds**

During the year the sum of £8,550 was transferred from the general fund to the designated building fund.

**KINGS CHURCH UPMINSTER**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 December 2020**

**10. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2020.