

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021
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 2021

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KINGS CHURCH UPMINSTER

REPORT OF THE TRUSTEES **for the Year Ended 31 December 2021**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 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

In the first half of 2021 and up until the end of July, our Sunday church services continued to be held as online zoom meetings where everyone was welcome to join us and learn about the Christian Faith. The children continued to have their own session withing the meeting for learning. Details of how to join our meetings online were available on our Kings Church Upminster (KCU) Website.

During the second half of the year, the Upminster Baptist Church buildings were made available to us on a Sunday afternoon and so we were able to meet in person again. The meetings were held under relevant Govt covid regulations at the time, with hand sanitiser available, face mask and social distancing encouraged, and doors/windows left open for ventilation. From November and onwards, we started to meet on Sunday mornings in 'D' Block at Gaynes School again. We meet there for our church service and some meetings/ social gatherings.

The Children are meeting together again in their own groups. These groups provide a safe and enjoyable environment for the children to learn through bible stories, playtime, games and craft activities. The youth also meet on a Friday evening as well as Sunday mornings, which includes a mixture of worship, bible study and social activities. A youth worker from one of our sister churches assisted with the youth in the last quarter of the year.

In September the church members had a residential weekend away to a Christian conference centre in High Leigh in Herts. The weekend allowed members to strengthen friendships after lockdown, and there were guest speakers who taught on the Christian faith, and so helped build up members' faith and knowledge.

Throughout the year the church had guest speakers on online zoom meetings, which were open to everyone. These sessions allowed us to learn more about how the Christian faith in action works in the wider community.

- 1) 'Christ in the Passover' talk given by Jews for Jesus
- 2) The charity Mercy Ships
- 3) Meninadanza

We also held online courses:

- 1) Naturally Supernatural
- 2) Hong Kong Ready. in which one of our members acts as a co-ordinator

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REPORT OF THE TRUSTEES **for the Year Ended 31 December 2021**

Reaching out and helping in the community has continued throughout the year by gifting to charities locally and internationally:

- 1) Link to Hope
- 2) Barnabas Fund
- 3) Whitechapel Mission
- 4) A Local women's refuge
- 5) Two local foodbanks

Sadly, we were unable to visit on a regular basis the Upminster Nursing Home to lead a service and offer friendship to the residents, their families and the staff. Due to the covid situation we could only visit the home twice.

Social activities included 2 quiz nights on zoom during the first half of the year and later in the year there were walks in the local country parks, picnic lunches after Sunday services, two men's breakfasts, a light party and a fireworks evening. We also did some carol singing in the local town centre just before Christmas and offered invitations out to our Christmas Services.

Christine Parker gave her official resignation from the positions of trustee, treasurer and company secretary in September. Kehinde Oridami was appointed as the new treasurer by agreement of the trustees in May.

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

FINANCIAL REVIEW

Financial position

As was the case in 2020, we recorded a net surplus in 2021 due to the relatively stable donations received from members. Although we saw a 2% dip in donations, most of the decrease in net surplus reported for the year was due to 8% increase in expenditure. Notable expenses included subsidies offered to members for High Leigh Conference, donations to missions and other evangelical activities. We resumed the payment of rent in the second half year using Upminster Baptist Church and Gaynes School as worship venue following the cancellation of pandemic related lockdown restrictions by the UK Government. A decision was made to transfer more funds in the building fund to increase our ability to have a building of our own in the future. Despite the small decrease in income, we do not see any financial problems in the foreseeable future plans.

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

It is generally accepted that churches of our Biblical persuasion are part of an Apostolic group, for their encouragement, support, guidance, and reference point. We have been part of the Newfrontiers global family of New Testament churches since KCU was started. In November 2021, we amicably parted from the group 'Relational Mission' and in February 2022, we joined another group of Newfrontiers churches called 'Catalyst', which we believe will provide a new impetus to grow and develop our church we recover from the effects of the covid pandemic.

Our meeting place in Gaynes School was re-established in November 2021, and we have been allowed the exclusive use of a building, which suits our needs for the foreseeable future, though it does limit what activities we can provide during the school day.

We expect to develop all of the church groups - Adults, Youth and Children and regain the size, quality and scope of our work amounts our own members and the wider community. This will include living financially and in other ways to social action projects, running adult and youth mid-week groups and social events to spread the gospel of Jesus Christ.

We need to investigate and change our banking arrangement for running our church finances so that any salaries and other regular transactions no longer require the sole use of a cheque book.

We are in a process of identifying and appointing additional Elders and new Trustees for the church during 2022.

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.

KINGS CHURCH UPMINSTER

REPORT OF THE TRUSTEES **for the Year Ended 31 December 2021**

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 2021.

General Data Protection Regulations

We noted in 2021 that the Government is looking to revise the UK's data protection regime and that the initial consultation looked at 5 areas, Innovation, Compliance burden, electronic marketing, Data transfers and barriers to trade and Reform of the ICO. to date, we do not envisage any great impact or changes to the way we currently use data and comply with the UK-GDPR and Data protection Act 2018. We are, however, monitoring any changes that may affect us in the future.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1095759

Principal address

111 Cranston Park Avenue
Upminster
Essex
RM14 3XJ

Trustees

Mr Stuart Sutcliffe Chairman
Miss Christine Parker (resigned 27.5.21)
Mr Paul Thompson
Mr Samuel Forson (resigned 10.4.22)
Mrs Jane Wilkes (resigned 31.3.22)

Independent Examiner

Brindley Millen Ltd
167 Turners Hill
Cheshunt
Hertfordshire
EN8 9BH

Bankers

Santander
Bridle Road
Merseyside
L30 4GB

KINGS CHURCH UPMINSTER

REPORT OF THE TRUSTEES
for the Year Ended 31 December 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Church Leadership Team

Mr Paul Thompson	Lead Elder
Mr Malcolm Sullivan	
Mr Leigh Williams	
Mr Trevor Leaman	(resigned December 2020)
Mr Samuel Forson	(resigned October 2021)

Treasurer

Kehinde Oridami

Approved by order of the board of trustees onOct 11, 2022..... and signed on its behalf by:

PCW Thompson

PCW Thompson (Oct 11, 2022 14:16 GMT+1)

.....
Mr Paul Thompson - 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 2021.

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.


[mwbrindley \(Oct 14, 2022 13:08 GMT+1\)](#)

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

Date: Oct 14, 2022

KINGS CHURCH UPMINSTER**STATEMENT OF FINANCIAL ACTIVITIES**
for the Year Ended 31 December 2021

	Notes	Unrestricted funds £	Restricted funds £	31.12.21 Total funds £	31.12.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		57,214	3,240	60,454	61,734
Charitable activities	3				
High Leigh Conference weekend		-	2,622	2,622	-
Investment income	2	<u>7</u>	<u>-</u>	<u>7</u>	<u>120</u>
Total		57,221	5,862	63,083	61,854
EXPENDITURE ON					
Charitable activities					
Church operating activities		35,319	-	35,319	36,103
High Leigh Conference weekend		<u>-</u>	<u>3,647</u>	<u>3,647</u>	<u>-</u>
Total		35,319	3,647	38,966	36,103
NET INCOME		21,902	2,215	24,117	25,751
Transfers between funds	9	<u>(39,063)</u>	<u>39,063</u>	<u>-</u>	<u>-</u>
Net movement in funds		(17,161)	41,278	24,117	25,751
RECONCILIATION OF FUNDS					
Total funds brought forward		58,578	33,060	91,638	65,887
TOTAL FUNDS CARRIED FORWARD		<u>41,417</u>	<u>74,338</u>	<u>115,755</u>	<u>91,638</u>

The notes form part of these financial statements

KINGS CHURCH UPMINSTER**BALANCE SHEET****31 December 2021**

	Notes	Unrestricted funds £	Restricted funds £	31.12.21 Total funds £	31.12.20 Total funds £
CURRENT ASSETS					
Debtors	7	7,423	-	7,423	7,742
Cash at bank and in hand		<u>35,068</u>	<u>74,338</u>	<u>109,406</u>	<u>84,970</u>
		42,491	74,338	116,829	92,712
CREDITORS					
Amounts falling due within one year	8	<u>(1,074)</u>	-	<u>(1,074)</u>	<u>(1,074)</u>
NET CURRENT ASSETS		<u>41,417</u>	<u>74,338</u>	<u>115,755</u>	<u>91,638</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>41,417</u>	<u>74,338</u>	<u>115,755</u>	<u>91,638</u>
NET ASSETS		<u>41,417</u>	<u>74,338</u>	<u>115,755</u>	<u>91,638</u>
FUNDS	9				
Unrestricted funds				41,417	58,578
Restricted funds				<u>74,338</u>	<u>33,060</u>
TOTAL FUNDS				<u>115,755</u>	<u>91,638</u>

The financial statements were approved by the Board of Trustees and authorised for issue on Oct 11, 2022 and were signed on its behalf by:



Kehinde Olukeyi Oridami (Oct 11, 2022 17:36 GMT+1)

Ms Kehinde Oridami - Treasurer



P C W Thompson (Oct 11, 2022 14:16 GMT+1)

Mr Paul Thompson - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 December 2021

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 2021**2. INVESTMENT INCOME**

	31.12.21	31.12.20
	£	£
Deposit account interest	<u>7</u>	<u>120</u>

3. INCOME FROM CHARITABLE ACTIVITIES

	31.12.21	31.12.20
	£	£
Activity		
High Leigh Conference weekend	<u>2,622</u>	<u>-</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

	31.12.21	31.12.20
	£	£
Trustees' salaries	<u>19,800</u>	<u>19,500</u>

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

	31.12.21	31.12.20
	£	£
Wages and salaries	<u>19,800</u>	<u>19,500</u>
	<u>19,800</u>	<u>19,500</u>

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

	31.12.21	31.12.20
All employees	<u>1</u>	<u>1</u>

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	59,494	2,240	61,734
Investment income	<u>120</u>	<u>-</u>	<u>120</u>
Total	59,614	2,240	61,854
EXPENDITURE ON			
Charitable activities			
Church operating activities	<u>36,103</u>	<u>-</u>	<u>36,103</u>
NET INCOME	23,511	2,240	25,751

KINGS CHURCH UPMINSTER**NOTES TO THE FINANCIAL STATEMENTS - continued**
for the Year Ended 31 December 2021**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted funds £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	35,067	30,820	65,887
TOTAL FUNDS CARRIED FORWARD	<u>58,578</u>	<u>33,060</u>	<u>91,638</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.21 £	31.12.20 £
Other debtors	<u>7,423</u>	<u>7,742</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.21 £	31.12.20 £
Other creditors	<u>1,074</u>	<u>1,074</u>

9. MOVEMENT IN FUNDS

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
Unrestricted funds				
General fund	50,028	21,902	(39,063)	32,867
Designated Building fund	<u>8,550</u>	<u>-</u>	<u>-</u>	<u>8,550</u>
	58,578	21,902	(39,063)	41,417
Restricted funds				
Building fund	<u>33,060</u>	<u>2,215</u>	<u>39,063</u>	<u>74,338</u>
TOTAL FUNDS	<u>91,638</u>	<u>24,117</u>	<u>-</u>	<u>115,755</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	57,221	(35,319)	21,902
Restricted funds			
Building fund	<u>5,862</u>	<u>(3,647)</u>	<u>2,215</u>
TOTAL FUNDS	<u>63,083</u>	<u>(38,966)</u>	<u>24,117</u>

KINGS CHURCH UPMINSTER**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2021****9. MOVEMENT IN FUNDS - continued****Comparatives for movement in funds**

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

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

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

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

	At 1.1.20 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
Unrestricted funds				
General fund	35,067	45,413	(47,613)	32,867
Designated Building fund	-	-	8,550	8,550
	35,067	45,413	(39,063)	41,417
Restricted funds				
Building fund	30,820	4,455	39,063	74,338
TOTAL FUNDS	<u>65,887</u>	<u>49,868</u>	<u>-</u>	<u>115,755</u>

KINGS CHURCH UPMINSTER

NOTES TO THE FINANCIAL STATEMENTS - continued **for the Year Ended 31 December 2021**

9. MOVEMENT IN FUNDS - continued

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 £
Unrestricted funds			
General fund	116,835	(71,422)	45,413
Restricted funds			
Building fund	8,102	(3,647)	4,455
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>124,937</u>	<u>(75,069)</u>	<u>49,868</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.

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2021.