

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022
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 2022

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KINGS CHURCH UPMINSTER

REPORT OF THE TRUSTEES **for the Year Ended 31 December 2022**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. 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 2022, we met in person and held our church services and some meetings/social gatherings in the block 'D' of Gaynes school where everyone was welcome to join us and learn about the Christian faith. Details of how to join our meetings are found on our King's Church Upminster (KCU) website.

The children are meeting together 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 Friday evenings as well as Sunday mornings, which includes a mixture of worship, Bible study and other social activities. These activities gave our youth the opportunity to invite their non-Christian friends and this year they chose to go bowling, visit Escape rooms, and 'Rock-up' climbing walls. The annual highlight for the youth was their week away, in August, at the Christian youth camp 'Newday' at the Norwich Showground and as prior years, we provided transport, tents and food.

Throughout the year the church organised and collaborated with its affiliates to equip its members/believers, make disciples and learn more about how the Christian faith through programmes such as:

- 1) Free discipleship academy
- 2) Christian vision for men
- 3) Youth Alpha course
- 4) Discipleship Making

Reaching out and helping in the community as continued throughout the year by gifting to charities through:

- 1) Barnabas Trust 'Food Gives' project
- 2) Barnabas fund
- 3) Whitechapel Mission
- 4) Two local women's refuges

Social activities included after church lunches, games/quiz nights, men and women's socials (breakfasts, afternoon coffee/teas, tours/walks, swap party), a Light party and a fireworks evening. In September, we had KCU 20th Birthday and fellowship lunch to celebrate our 20th anniversary as a church.

For our evangelical outreaches, we organised and had Upminster Fun Day with stalls and rides, publicizing Jesus in July. Additionally, we started to deliver letters and 'Good News' papers, offering prayer and possible practical help which we feel able to give. We also did some Carol singing in the local town centre just before Christmas and made invitations to our Christmas services.

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

KINGS CHURCH UPMINSTER

REPORT OF THE TRUSTEES **for the Year Ended 31 December 2022**

FINANCIAL REVIEW

Financial position

Donations and gift aid for the year accounted to £55,749 in 2022 (compared to £60,454 in 2021) while expenses totalled £49,431 (compared to £35,320 in 2021). Although we saw a 8% dip in donations, church activities and related expended resources resumed substantially and were almost back to their pre-covid levels. Increased activities were adequately supported by donations received from members, resulting in a net surplus of £6,431 in 2022. Notable expenses included rent, children and youth work, donations to missions and other evangelical activities. Despite the decrease in income, we do not see any financial problems in the foreseeable future.

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 points. We have been part of Newfrontiers global family of New Testament churches since KCU was started. We now work with a group of Newfrontiers churches called 'Catalyst' which we believe provide a new impetus to grown and develop our church as we recover from the effects of the Covid pandemic. Our plans for 2023 is to continue to strengthen our growing relationship to the Catalyst family of churches, run our weekly and monthly church activities to help communities and make disciples.

Gaynes School continues to allow the use of one of its buildings, which suits our current needs. Whilst it does limit what activities we can provide during the school day, we intend to continue using this venue as our place of worship for the foreseeable future.

We expect to develop all the church groups - adults, youth and children and regain the size, quality and scope of our work amongst our own members, and the wider community. This will include giving financially and in other ways to social action projects, running adults and youth midweek groups and social events to spread the gospel of Jesus Christ,

We plan to change our banking arrangement for the running of the church finances so that any salaries and other regular transactions no longer require sole use of a cheque book. In the meantime, we continue to bank with our current bankers.

Additional Elders and new trustees for the church have been appointed and given required training. We intend to give more training to further equip new appointees.

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. Some church members are also giving occasionally to an earmarked building fund account, should a suitable property becomes available to purchase in the future.

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.

KINGS CHURCH UPMINSTER

REPORT OF THE TRUSTEES **for the Year Ended 31 December 2022**

STRUCTURE, GOVERNANCE AND MANAGEMENT

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 2022.

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
Mr Paul Thompson
Mr Samuel Forson (resigned 10.4.22)
Mrs Jane Wilkes (resigned 31.3.22)
Mr James Paul Campbell Drury (appointed 1.9.22)
Mr Trevor Leaman (appointed 1.9.22)

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

Treasurer

Kehinde Oridami

10/11/2023

Approved by order of the board of trustees on and signed on its behalf by:

Paul Thompson

[Paul Thompson \(Oct 11, 2023 12:28 GMT+1\)](#)

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 2022.

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
Maurice Brindley (Oct 11, 2023 14:32 GMT+1)

Maurice Brindley BSc FCA

Brindley Millen Ltd
167 Turners Hill
Cheshunt
Hertfordshire
EN8 9BH

Date: **10/11/2023**

KINGS CHURCH UPMINSTER**STATEMENT OF FINANCIAL ACTIVITIES**
for the Year Ended 31 December 2022


	Notes	Unrestricted funds £	Restricted funds £	31.12.22 Total funds £	31.12.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		55,339	410	55,749	60,454
Charitable activities	3				
High Leigh Conference weekend		-	-	-	2,622
Investment income	2	113	-	113	7
Total		<u>55,452</u>	<u>410</u>	<u>55,862</u>	<u>63,083</u>
EXPENDITURE ON					
Charitable activities					
Church operating activities		49,467	-	49,467	35,319
High Leigh Conference weekend		-	-	-	3,647
Total		<u>49,467</u>	<u>-</u>	<u>49,467</u>	<u>38,966</u>
NET INCOME		5,985	410	6,395	24,117
Transfers between funds	9	<u>(113)</u>	<u>113</u>	<u>-</u>	<u>-</u>
Net movement in funds		5,872	523	6,395	24,117
RECONCILIATION OF FUNDS					
Total funds brought forward		41,417	74,338	115,755	91,638
TOTAL FUNDS CARRIED FORWARD		<u><u>47,289</u></u>	<u><u>74,861</u></u>	<u><u>122,150</u></u>	<u><u>115,755</u></u>

The notes form part of these financial statements


KINGS CHURCH UPMINSTER**BALANCE SHEET****31 December 2022**

	Notes	Unrestricted funds £	Restricted funds £	31.12.22 Total funds £	31.12.21 Total funds £
CURRENT ASSETS					
Debtors	7	7,776	-	7,776	7,423
Cash at bank and in hand		47,127	74,861	121,988	109,406
		<u>54,903</u>	<u>74,861</u>	<u>129,764</u>	<u>116,829</u>
CREDITORS					
Amounts falling due within one year	8	(7,614)	-	(7,614)	(1,074)
		<u>47,289</u>	<u>74,861</u>	<u>122,150</u>	<u>115,755</u>
NET CURRENT ASSETS					
		<u>47,289</u>	<u>74,861</u>	<u>122,150</u>	<u>115,755</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>47,289</u>	<u>74,861</u>	<u>122,150</u>	<u>115,755</u>
NET ASSETS		<u>47,289</u>	<u>74,861</u>	<u>122,150</u>	<u>115,755</u>
FUNDS	9				
Unrestricted funds				47,289	41,417
Restricted funds				<u>74,861</u>	<u>74,338</u>
TOTAL FUNDS				<u>122,150</u>	<u>115,755</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 10/11/2023 and were signed on its behalf by:



 Mr Trevor Leaman - Trustee



 Mr Paul Thompson - Trustee

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 December 2022

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 2022****2. INVESTMENT INCOME**

	31.12.22	31.12.21
	£	£
Deposit account interest	113	7
	<u>113</u>	<u>7</u>

3. INCOME FROM CHARITABLE ACTIVITIES

	31.12.22	31.12.21
	£	£
Activity		
High Leigh Conference weekend	-	2,622
	<u>-</u>	<u>2,622</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

	31.12.22	31.12.21
	£	£
Trustees' salaries	20,592	19,800
	<u>20,592</u>	<u>19,800</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

	31.12.22	31.12.21
	£	£
Wages and salaries	20,592	19,800
	<u>20,592</u>	<u>19,800</u>

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

	31.12.22	31.12.21
All employees	1	1
	<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	57,214	3,240	60,454
Charitable activities			
High Leigh Conference weekend	-	2,622	2,622
Investment income	7	-	7
Total	<u>57,221</u>	<u>5,862</u>	<u>63,083</u>
EXPENDITURE ON			
Charitable activities			
Church operating activities	35,319	-	35,319
High Leigh Conference weekend	-	3,647	3,647
Total	<u>35,319</u>	<u>3,647</u>	<u>38,966</u>

KINGS CHURCH UPMINSTER

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2022

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
NET INCOME	21,902	2,215	24,117
Transfers between funds	(39,063)	39,063	-
Net movement in funds	(17,161)	41,278	24,117
RECONCILIATION OF FUNDS			
Total funds brought forward	58,578	33,060	91,638
TOTAL FUNDS CARRIED FORWARD	<u>41,417</u>	<u>74,338</u>	<u>115,755</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22 £	31.12.21 £
Other debtors	<u>7,776</u>	<u>7,423</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22 £	31.12.21 £
Other creditors	<u>7,614</u>	<u>1,074</u>

9. MOVEMENT IN FUNDS

	At 1.1.22 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
Unrestricted funds				
General fund	32,867	5,985	(113)	38,739
Designated Building fund	<u>8,550</u>	<u>-</u>	<u>-</u>	<u>8,550</u>
	41,417	5,985	(113)	47,289
Restricted funds				
Building fund	<u>74,338</u>	<u>410</u>	<u>113</u>	<u>74,861</u>
TOTAL FUNDS	<u>115,755</u>	<u>6,395</u>	<u>-</u>	<u>122,150</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	55,452	(49,467)	5,985
Restricted funds			
Building fund	<u>410</u>	<u>-</u>	<u>410</u>
TOTAL FUNDS	<u>55,862</u>	<u>(49,467)</u>	<u>6,395</u>

KINGS CHURCH UPMINSTER**NOTES TO THE FINANCIAL STATEMENTS - continued**
for the Year Ended 31 December 2022**9. MOVEMENT IN FUNDS - continued****Comparatives for 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	8,550	-	-	8,550
	<hr/>	<hr/>	<hr/>	<hr/>
	58,578	21,902	(39,063)	41,417
Restricted funds				
Building fund	33,060	2,215	39,063	74,338
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>91,638</u>	<u>24,117</u>	<u>-</u>	<u>115,755</u>

Comparative 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	5,862	(3,647)	2,215
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>63,083</u>	<u>(38,966)</u>	<u>24,117</u>

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

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
Unrestricted funds				
General fund	50,028	27,887	(39,176)	38,739
Designated Building fund	8,550	-	-	8,550
	<hr/>	<hr/>	<hr/>	<hr/>
	58,578	27,887	(39,176)	47,289
Restricted funds				
Building fund	33,060	2,625	39,176	74,861
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>91,638</u>	<u>30,512</u>	<u>-</u>	<u>122,150</u>

KINGS CHURCH UPMINSTER

NOTES TO THE FINANCIAL STATEMENTS - continued **for the Year Ended 31 December 2022**

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	112,673	(84,786)	27,887
Restricted funds			
Building fund	6,272	(3,647)	2,625
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>118,945</u>	<u>(88,433)</u>	<u>30,512</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.

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2022.

KINGS CHURCH UPMINSTER**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**
for the Year Ended 31 December 2022

	31.12.22 £	31.12.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	44,979	50,005
Gift aid	10,770	10,449
	<hr/> 55,749	<hr/> 60,454
Investment income		
Deposit account interest	113	7
Charitable activities		
High Leigh Conference weekend	-	2,622
	<hr/> -	<hr/> 2,622
Total incoming resources	55,862	63,083
EXPENDITURE		
Charitable activities		
Trustees' salaries	20,592	19,800
Rent	11,400	2,600
Insurance	300	290
Postage and stationery	911	221
Relational Mission	6,892	4,200
Discretionary gifts	1,210	1,621
Children & youth work	3,341	694
Evangelism	806	2,180
Refreshments	876	248
Licences	604	576
Worship	124	13
Conferences and training	564	-
Church resources	343	1,452
High Leigh Conference weekend	-	3,647
	<hr/> 47,963	<hr/> 37,542
Support costs		
Governance costs		
Accountancy and legal fees	1,504	1,424
	<hr/> 1,504	<hr/> 1,424
Total resources expended	49,467	38,966
	<hr/> 49,467	<hr/> 38,966
Net income	<hr/> 6,395	<hr/> 24,117