

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023  
FOR  
KINGS CHURCH UPMINSTER**

# **KINGS CHURCH UPMINSTER**

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## **KINGS CHURCH UPMINSTER**

### **REPORT OF THE TRUSTEES for the Year Ended 31 DECEMBER 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. 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**

Our Sunday whole-church services were held in the premises of Gaynes School, Upminster, where we hire a discreet building for our sole use. This enables us to provide a comfortable worship area for the gathered church, small kitchen space, 6 classrooms for our children's age-appropriate teaching groups and indoor games. The facilities fit our current needs, including social gatherings and offer potential for future expansion and for welcoming visitors.

We have extended our mid-week teaching and social programme to monthly all-age games evenings where we are attracting an equal number of invited visitors as our own people in attendance.

During the year, our children and youth had their own meetings for practical Bible teaching, games and craft activities in a safe and pleasant environment. Our Youth also meet on Friday evenings regularly and have been successful in attracting others from the locality. They have also taken part in a local Christian Easter Camp and a national event in Norwich.

Adult groups meet regularly on a weekday evening in different people's homes for worship, bible study, prayer, and once a month, a joint Prayer and Praise evening. All visitors are welcomed at our gatherings, and we have seen a significant rise in visitor numbers to outreach events.

We have maintained our 'outward-face' with supporting particular charities and initiatives :

1. Havering Women's Aid (two local women's & children's refuges)
2. The Whitechapel Mission (Food, clothing & toiletries for homeless people)
3. Barnabas Aid (Basic foodstuffs to war-torn and natural disaster areas worldwide)
4. Bibles and Christian resources to persecuted Christian believers.
5. Local foodbanks (Basic foodstuffs, toiletries, etc)
6. Christmas shoeboxes of presents to 'Link to Hope' charity - to 4 Eastern European Countries

Paul Thompson continues to be employed full-time by the charity, as the main Leader of the church.

#### **FINANCIAL REVIEW**

##### **Financial position**

Similar to what was reported in 2022, we record a net surplus for 2023 owing to the faithful donations, as income, received from our church members. Notable expenses included Rent to Gaynes School, employment of one paid Elder, Children's and Youth work, donations to missions and evangelistic activities including distribution of the 'Good News' paper to homes in the area, locally. There were occasional donations towards a Building Fund, to facilitate the purchase or refurbishment of a permanent building, should one become available. There is no significant change to the overall position of income and expenditure, and we don't anticipate any financial problems in the foreseeable future.

## **KINGS CHURCH UPMINSTER**

### **REPORT OF THE TRUSTEES for the Year Ended 31 DECEMBER 2023**

#### **FINANCIAL REVIEW**

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

The Trustees are maintaining the policy of not keeping reserves. Although we are a relatively small charity, we do have a steady reliable income from the church members which cover all current operating costs. We monitor our income and expenditure on a regular basis to ensure we can cover 3 months salary and outstanding bills. The Trustee review this decision annually, when determining future plans and they work closely with the KCU leadership team which is responsible for Spiritual church leadership in its various forms.

##### **FUTURE PLANS**

It is good practise that churches of our Biblical persuasion are part of a local Apostolic group, for their encouragement, support, guidance and accountability, should correction become necessary. We are part of the Newfrontiers global family of churches, with its sub group 'Catalyst'. The benefits to us and them is mutual and they are providing encouragement to grow the church further, where the UK position of faith is in a declining position, especially in historic churches.

Our relationship with Gaynes School has benefited both them and ourselves and we will continue using this venue for the majority of our activities for the foreseeable future.

We are consciously working to include more women in leadership and public roles, and we are encouraging our emerging youth to bring their unique valuable contributions, which will bless our current community and provide continuity and passion for the future.

We will continue our links with the following affiliates to develop individual and resource the church and its mission:

- 1) Christian Vision for Men
- 2) Christianity Explored Course
- 3) Disciple-making Course

We will continue to donate money and/or practical resources to alleviate social issues, poverty, drought, medical aid etc to our locality and across the world, for example:

- Havering Women Aid (2 women's refuges)
- Link to Hope Christmas shoebox appeal (4 Eastern European Countries)
- Barnabas Aid (dried foodstuff)
- Havering Foodbanks
- Whitechapel Mission (London Homeless Project)

We will continue to be active in Upminster through 'Churches Together', outreach events, members of local committees and groups.

We will work towards numerical growth in our membership through training, outreach, personal witness, so that we have a church of disciples of Jesus Christ.

We will work with KCU leadership team regarding a transition retirement of the main church leader to a new personal/team in the future.

##### **Fund Raising**

All funds for the running of the charity have been received by way of voluntary, confidential contributions made by the members and visitors to our activities. Some members are also giving occasionally to an earmarked Building Fund account, should a suitable property become available to purchase or renovate 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.

## KINGS CHURCH UPMINSTER

### REPORT OF THE TRUSTEES for the Year Ended 31 DECEMBER 2023

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### 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 try to maintain a group of 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 with the meeting which candidates they believe would best suit the role that is currently needed. The Leadership Team is also consulted as to the suitability of candidates, who the Chairman should approach. Candidate/New appointees will be offered a training program at the earliest opportunity.

##### 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 2023.

##### General Data Protection Regulations

We comply with the current UK-GDPR and Data Protection Act 2018 and will monitor 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 James Paul Campbell Drury  
Mr Trevor Leaman

##### Church Leadership Team

	Lead
Mr Paul Thompson	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 on 10/02/2024 ..... and signed on its behalf by:

Paul Thompson  
Paul Thompson (Oct 2, 2024 08:08 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 2023.

### 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 2, 2024 10:41 GMT+1)

Maurice Brindley BSc FCA

Date: **10/02/2024**  
.....

**KINGS CHURCH UPMINSTER**

**STATEMENT OF FINANCIAL ACTIVITIES  
for the Year Ended 31 DECEMBER 2023**

		Unrestricted funds £	Restricted funds £	31.12.23 Total funds £	31.12.22 Total funds £
	Notes				
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		75,185	80	75,265	55,749
Investment income	2	662	-	662	113
<b>Total</b>		<u>75,847</u>	<u>80</u>	<u>75,927</u>	<u>55,862</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Church operating activities		<u>51,409</u>	<u>-</u>	<u>51,409</u>	<u>49,467</u>
<b>NET INCOME</b>		24,438	80	24,518	6,395
<b>Transfers between funds</b>	8	<u>(662)</u>	<u>662</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		<u>23,776</u>	<u>742</u>	<u>24,518</u>	<u>6,395</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>47,289</u>	<u>74,861</u>	<u>122,150</u>	<u>115,755</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>71,065</u></u>	<u><u>75,603</u></u>	<u><u>146,668</u></u>	<u><u>122,150</u></u>

The notes form part of these financial statements

# KINGS CHURCH UPMINSTER

## BALANCE SHEET 31 DECEMBER 2023

	Notes	Unrestricted funds £	Restricted funds £	31.12.23 Total funds £	31.12.22 Total funds £
<b>CURRENT ASSETS</b>					
Debtors	6	7,726	-	7,726	7,776
Cash at bank		68,778	75,603	144,381	121,988
		<u>76,504</u>	<u>75,603</u>	<u>152,107</u>	<u>129,764</u>
<b>CREDITORS</b>					
Amounts falling due within one year	7	(5,439)	-	(5,439)	(7,614)
		<u>71,065</u>	<u>75,603</u>	<u>146,668</u>	<u>122,150</u>
<b>NET CURRENT ASSETS</b>					
		<u>71,065</u>	<u>75,603</u>	<u>146,668</u>	<u>122,150</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>71,065</u>	<u>75,603</u>	<u>146,668</u>	<u>122,150</u>
<b>NET ASSETS</b>					
		<u>71,065</u>	<u>75,603</u>	<u>146,668</u>	<u>122,150</u>
<b>FUNDS</b>	8				
Unrestricted funds				71,065	47,289
Restricted funds				<u>75,603</u>	<u>74,861</u>
<b>TOTAL FUNDS</b>				<u>146,668</u>	<u>122,150</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 10/02/2024..... and were signed on its behalf by:



Mr Trevor Leaman - Trustee

Paul Thompson  
Paul Thompson (Oct 2, 2024 08:08 GMT+1)

Mr Paul Thompson - Trustee



**NOTES TO THE FINANCIAL STATEMENTS  
for the Year Ended 31 DECEMBER 2023**

**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 exemption 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.

## KINGS CHURCH UPMINSTER

### NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 DECEMBER 2023

#### 1. ACCOUNTING POLICIES - continued

##### 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.

#### 2. INVESTMENT INCOME

	31.12.23	31.12.22
	£	£
Deposit account interest	662	113
	<u>662</u>	<u>113</u>

#### 3. TRUSTEES' REMUNERATION AND BENEFITS

	31.12.23	31.12.22
	£	£
Trustees' salaries	22,097	20,592
	<u>22,097</u>	<u>20,592</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.

#### 4. STAFF COSTS

	31.12.23	31.12.22
	£	£
Wages and salaries	22,097	20,592
	<u>22,097</u>	<u>20,592</u>

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

	31.12.23	31.12.22
All employees	1	1
	<u>1</u>	<u>1</u>

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

**KINGS CHURCH UPMINSTER**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 DECEMBER 2023**

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	55,339	410	55,749
Investment income	113	-	113
<b>Total</b>	<u>55,452</u>	<u>410</u>	<u>55,862</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Church operating activities	<u>49,467</u>	<u>-</u>	<u>49,467</u>
<b>NET INCOME</b>	5,985	410	6,395
<b>Transfers between funds</b>	<u>(113)</u>	<u>113</u>	<u>-</u>
<b>Net movement in funds</b>	5,872	523	6,395
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	41,417	74,338	115,755
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>47,289</u></u>	<u><u>74,861</u></u>	<u><u>122,150</u></u>

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

	31.12.23 £	31.12.22 £
Other debtors	<u>7,726</u>	<u>7,776</u>

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

	31.12.23 £	31.12.22 £
Other creditors	<u>5,439</u>	<u>7,614</u>

**8. MOVEMENT IN FUNDS**

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
<b>Unrestricted funds</b>				
General fund	38,739	24,438	(662)	62,515
Designated Building fund	<u>8,550</u>	<u>-</u>	<u>-</u>	<u>8,550</u>
	47,289	24,438	(662)	71,065
<b>Restricted funds</b>				
Building fund	<u>74,861</u>	<u>80</u>	<u>662</u>	<u>75,603</u>
<b>TOTAL FUNDS</b>	<u><u>122,150</u></u>	<u><u>24,518</u></u>	<u><u>-</u></u>	<u><u>146,668</u></u>

# KINGS CHURCH UPMINSTER

## NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 DECEMBER 2023

### 8. 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	75,847	(51,409)	24,438
<b>Restricted funds</b>			
Building fund	80	-	80
<b>TOTAL FUNDS</b>	<u>75,927</u>	<u>(51,409)</u>	<u>24,518</u>

### Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
<b>Unrestricted funds</b>				
General fund	32,867	5,985	(113)	38,739
Designated Building fund	8,550	-	-	8,550
	<u>41,417</u>	<u>5,985</u>	<u>(113)</u>	<u>47,289</u>
<b>Restricted funds</b>				
Building fund	74,338	410	113	74,861
<b>TOTAL FUNDS</b>	<u>115,755</u>	<u>6,395</u>	<u>-</u>	<u>122,150</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	55,452	(49,467)	5,985
<b>Restricted funds</b>			
Building fund	410	-	410
<b>TOTAL FUNDS</b>	<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 2023

### 8. MOVEMENT IN FUNDS - continued

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

	At 1.1.22 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
<b>Unrestricted funds</b>				
General fund	32,867	30,423	(775)	62,515
Designated Building fund	8,550	-	-	8,550
	<hr/>	<hr/>	<hr/>	<hr/>
	41,417	30,423	(775)	71,065
<b>Restricted funds</b>				
Building fund	74,338	490	775	75,603
	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<hr/> <hr/> 115,755	<hr/> <hr/> 30,913	<hr/> <hr/> -	<hr/> <hr/> 146,668

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	131,299	(100,876)	30,423
<b>Restricted funds</b>			
Building fund	490	-	490
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<hr/> <hr/> 131,789	<hr/> <hr/> (100,876)	<hr/> <hr/> 30,913

#### 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.

### 9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2023.

**KINGS CHURCH UPMINSTER****DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
for the Year Ended 31 DECEMBER 2023**

	31.12.23 £	31.12.22 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	64,400	44,979
Gift aid	10,865	10,770
	<hr/>	<hr/>
	75,265	55,749
<b>Investment income</b>		
Deposit account interest	662	113
	<hr/>	<hr/>
<b>Total incoming resources</b>	75,927	55,862
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Trustees' salaries	22,097	20,592
Rent	11,400	11,400
Insurance	317	300
Postage and stationery	937	911
Relational Mission	7,585	6,892
Discretionary gifts	890	1,210
Children & youth work	1,520	3,341
Evangelism	1,507	806
Refreshments	1,040	876
Licences	648	604
Worship	-	124
Conferences and training	1,301	564
Church resources	625	343
	<hr/>	<hr/>
	49,867	47,963
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy and legal fees	1,542	1,504
	<hr/>	<hr/>
Total resources expended	51,409	49,467
	<hr/>	<hr/>
<b>Net income</b>	24,518	6,395
	<hr/>	<hr/>

This page does not form part of the statutory financial statements