

REGISTERED CHARITY NUMBER: 1095759

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024
FOR
KINGS CHURCH UPMINSTER**

KINGS CHURCH UPMINSTER

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KINGS CHURCH UPMINSTER

REPORT OF THE TRUSTEES for the Year Ended 31 DECEMBER 2024

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. 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 KCU Leadership Team, in making their decisions, have continued to have due regard for 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. We continued to hold Sunday services for the whole church and visitors, on Sunday mornings, and Thursday small group evening meetings, in the premises of Gaynes School, Upminster, where we hire a discreet building for our exclusive use. This has provided us with a comfortable worship area for all ages of the assembled church, a small kitchen space for age-appropriate children's and youth rooms, plus indoor games rooms. These facilities suit our current needs, and are a source of blessing for social events, outreach into the community, and additional prayer gatherings.

We have continued to run successfully, monthly family indoor games evenings for church people and local community combined, and we have a well-attended book club, which attracts local readers.

Our interactions with the local area have developed into different forms of outreach opportunities to meet the public, on a regular basis, to promote the Christian Gospel of Jesus Christ.

In line with national trends of faith, and general uncertainties in World situations, the UK Church witnessed a decline in church attendance, and we saw a decline in our own family attendance and income, as several families moved away from us. We trust that through prayer and practical action, this setback will be reversed in future months and years.

We have continued with our concern for disadvantaged people, locally and more widespread, with continued support for charities and initiatives such as :

1. Havering Women's Aid (two local women and children's refuges)
2. The Whitechapel Mission (Food, clothing, toiletries, etc for homeless people)
3. Barnabas Aid (Basic foodstuffs to war-torn, impoverished, war-torn, and natural-disaster parts of the world, and the Persecuted Church)
4. Bibles and Christian resources to Christians and churches in foreign oppressive lands
5. Local Foodbanks (basic toiletries and foodstuffs)
6. Christmas shoeboxes of gifts via 'Link to Hope' - to elderly people and families in four Eastern European countries.

We are heavily committed to our local 'Churches Together' group, in Upminster.

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

At the beginning of the year, one of our Church members, Mrs Kehinde (Kemi) Sodipo, resigned from being our Treasurer, and we were successful in appointing Mr Andy Lu, in her place.

KINGS CHURCH UPMINSTER

REPORT OF THE TRUSTEES for the Year Ended 31 DECEMBER 2024

FINANCIAL REVIEW

Financial position

In keeping with what was reported for 2023, we continue to record an overall surplus for 2024, but diminished by a reduction in Members, with consequent giving, as outlined earlier. The vast majority of gifts to the church are made by standing order, with a smaller amount of cash by visitors on a Sunday morning. The most notable items of expenditure are for the rental of Gaynes School premises, and for the salary of one full-time paid Elder of the church. Other expenditure was for children's and youth resources, the 'Good News Paper, delivered to homes, and via community events, 2024 saw an extra gift to a one family who were called to pioneer missionary work in Azerbaijan, and we have supported one of our young women in an internship at a church in East London, training and serving the church. Despite the slight decline in income, KCU is still in a stable position, and can meet all foreseen needs.

Policy on Reserves

The Trustees are maintaining their decision of not keeping excessive reserves. Although we are a relatively small charity, we have a steady, reliable income, covenanted by Church Members, which covers all operation costs. We ensure that we can provide for at least 3 months salary and outstanding bills at any point. The Trustees review this situation annually, reviewing salary/s, when determining future plans, and they work closely with the KCU Leadership Team, which is responsible for spiritual growth, in its various forms.

FUTURE PLANS

Churches of our particular theological persuasion are part of a local Apostolic group for their support, encouragement, guidance, and accountability, should correction become necessary. We are part of the 'Newfrontiers' global family of churches, and within its sub-group 'Catalyst'. The benefit to them and us is mutual. We intend to continue with this relationship in the future.

We are consciously encouraging all of our members, men and women, to grow in their personal faith, and to take on more responsibility in the future. This includes participation in church, training at local or national level, through training, conferences, ongoing programmes, etc.

We intend to continue links with the following other providers, to develop individuals and groups, to resource the future church and its mission :

*Christian Vision for Men

*Christianity Explored' Course

*Catalyst 'Disciple-making' Course

*Billy Graham Organisation' for the 'God loves You' tour 2025

We will continue to be active in Upminster through the 'Churches Together' alliance of 11 other church congregations in the town.

We continue to support any initiative which draws together our own people with others in the community, such as our own KCU Book Club, and the Local 'Proper Blokes' Club (Men's walking group).

Fund Raising

All funds donated to the charity have been by voluntary confidential contributions made by Church Members, and visitors to our meetings. Some members also give occasionally to our earmarked Building fund account, should a property become available to purchase, or renovate in the future.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

King's Church is governed by 4 Trustees, in accordance with the Governing Document, a Deed of Trust, and constitutes an incorporated charity.

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

KINGS CHURCH UPMINSTER

REPORT OF THE TRUSTEES for the Year Ended 31 DECEMBER 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational Leadership

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

Recruitment and appointment of new trustees

Our governance states that the charity should operate with a minimum of Trustees, however, we have tried to maintain a group of 4, as this enables us to work within the Governance requirement, should one decide to resign. If a new Trustee is required, the current Trustees will discuss, any candidates who might best-suit the role that is currently needed. The Leadership Team would also be consulted re the candidate's suitability, and who the Chairman should approach. The new appointee will be offered a training programme at the earliest opportunity.

Risk management

The Trustees have a duty to identify any risk to which the Charity and any users could be exposed to, and ensure appropriate control measures are in place to reasonably mitigate that risk of fraud, error, or oversight. All required Health & Safety and other policies are required to be reviewed annually. No incidents took place in 2024.

General Data Protection Regulations

We comply with the current UK-GDPR and Data Protection Act 2018, and will monitor any changes which will 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

Mr Paul Thompson	Lead
Mr Malcolm Sullivan	Elder
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 24/10/2025 and signed on its behalf by:

Paul Thompson

Paul Thompson [Oct 24, 2025 13:59:46 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 2024.

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

24/10/2025

Date:

KINGS CHURCH UPMINSTER

**STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 DECEMBER 2024**

		Unrestricted funds £	Restricted funds £	31.12.24 Total funds £	31.12.23 Total funds £
INCOME AND ENDOWMENTS FROM	Notes				
Donations and legacies		47,705	-	47,705	75,265
Investment income	2	-	726	726	662
Total		<u>47,705</u>	<u>726</u>	<u>48,431</u>	<u>75,927</u>
EXPENDITURE ON					
Charitable activities					
Church operating activities		<u>49,023</u>	<u>-</u>	<u>49,023</u>	<u>51,409</u>
NET INCOME/(EXPENDITURE)		(1,318)	726	(592)	24,518
RECONCILIATION OF FUNDS					
Total funds brought forward		71,065	75,603	146,668	122,150
TOTAL FUNDS CARRIED FORWARD		<u><u>69,747</u></u>	<u><u>76,329</u></u>	<u><u>146,076</u></u>	<u><u>146,668</u></u>

The notes form part of these financial statements

KINGS CHURCH UPMINSTER

BALANCE SHEET 31 DECEMBER 2024

	Notes	Unrestricted funds £	Restricted funds £	31.12.24 Total funds £	31.12.23 Total funds £
CURRENT ASSETS					
Debtors	6	9,340	-	9,340	7,726
Cash at bank		67,159	76,329	143,488	144,381
		<u>76,499</u>	<u>76,329</u>	<u>152,828</u>	<u>152,107</u>
CREDITORS					
Amounts falling due within one year	7	(6,752)	-	(6,752)	(5,439)
		<u>69,747</u>	<u>76,329</u>	<u>146,076</u>	<u>146,668</u>
NET CURRENT ASSETS					
		<u>69,747</u>	<u>76,329</u>	<u>146,076</u>	<u>146,668</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>69,747</u>	<u>76,329</u>	<u>146,076</u>	<u>146,668</u>
NET ASSETS					
		<u>69,747</u>	<u>76,329</u>	<u>146,076</u>	<u>146,668</u>
FUNDS	8				
Unrestricted funds				69,747	71,065
Restricted funds				<u>76,329</u>	<u>75,603</u>
TOTAL FUNDS				<u>146,076</u>	<u>146,668</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 24/10/2025..... and were signed on its behalf by:



Mr Trevor Leaman - Trustee



[Paul Thompson \(Oct 24, 2025 13:59:46 GMT+1\)](#)

Mr Paul Thompson - Trustee

**NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 DECEMBER 2024**

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 2024

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

	31.12.24	31.12.23
	£	£
Deposit account interest	726	662
	<u>726</u>	<u>662</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

	31.12.24	31.12.23
	£	£
Trustees' salaries	23,491	22,097
	<u>23,491</u>	<u>22,097</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

	31.12.24	31.12.23
	£	£
Wages and salaries	23,491	22,097
	<u>23,491</u>	<u>22,097</u>

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

	31.12.24	31.12.23
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 2024

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.24 £	31.12.23 £
Other debtors	<u>9,340</u>	<u>7,726</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.24 £	31.12.23 £
Other creditors	<u>6,752</u>	<u>5,439</u>

8. MOVEMENT IN FUNDS

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	62,515	(1,318)	61,197
Designated Building fund	<u>8,550</u>	<u>-</u>	<u>8,550</u>
	71,065	(1,318)	69,747
Restricted funds			
Building fund	<u>75,603</u>	<u>726</u>	<u>76,329</u>
TOTAL FUNDS	<u>146,668</u>	<u>(592)</u>	<u>146,076</u>

KINGS CHURCH UPMINSTER

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 DECEMBER 2024

8. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	47,705	(49,023)	(1,318)
Restricted funds			
Building fund	726	-	726
TOTAL FUNDS	<u>48,431</u>	<u>(49,023)</u>	<u>(592)</u>

Comparatives for movement in funds

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

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	75,847	(51,409)	24,438
Restricted funds			
Building fund	80	-	80
TOTAL FUNDS	<u>75,927</u>	<u>(51,409)</u>	<u>24,518</u>

KINGS CHURCH UPMINSTER

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 DECEMBER 2024

8. MOVEMENT IN FUNDS - continued

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

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.24 £
Unrestricted funds				
General fund	38,739	23,120	(662)	61,197
Designated Building fund	8,550	-	-	8,550
	<hr/>	<hr/>	<hr/>	<hr/>
	47,289	23,120	(662)	69,747
Restricted funds				
Building fund	74,861	806	662	76,329
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<hr/> 122,150 <hr/>	<hr/> 23,926 <hr/>	<hr/> - <hr/>	<hr/> 146,076 <hr/>

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	123,552	(100,432)	23,120
Restricted funds			
Building fund	806	-	806
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<hr/> 124,358 <hr/>	<hr/> (100,432) <hr/>	<hr/> 23,926 <hr/>

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 2024.

KINGS CHURCH UPMINSTER**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 DECEMBER 2024**

	31.12.24 £	31.12.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	38,468	64,400
Gift aid	9,237	10,865
	<hr/>	<hr/>
	47,705	75,265
Investment income		
Deposit account interest	726	662
	<hr/>	<hr/>
Total incoming resources	48,431	75,927
EXPENDITURE		
Charitable activities		
Staff costs	23,491	22,097
Rent	11,400	11,400
Insurance	336	317
Postage and stationery	1,083	937
Relational Mission	4,690	7,585
Discretionary gifts	2,250	890
Children & youth work	1,484	1,520
Evangelism	422	1,507
Refreshments	718	1,040
Licences	678	648
Conferences and training	228	1,301
Church resources	284	625
	<hr/>	<hr/>
	47,064	49,867
Support costs		
Governance costs		
Accountancy and legal fees	1,959	1,542
	<hr/>	<hr/>
Total resources expended	49,023	51,409
	<hr/>	<hr/>
Net (expenditure)/income	(592)	24,518
	<hr/>	<hr/>

This page does not form part of the statutory financial statements