

**REGISTERED COMPANY NUMBER: 06513225 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1124163**

Report of the Trustees and  
Financial Statements for the Year Ended 28 February 2022  
for  
The Upper Room Ministries

Peters & Co  
Chartered Certified Accountants  
Imperial House  
64 Willoughby Lane  
London  
N17 0SP

## The Upper Room Ministries

### Report of the Trustees for the Year Ended 28 February 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 28 February 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 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The objectives as set out in the Trust Deed are to advance Christian faith through evangelism, promote the worship of God, develop individuals according to the teaching of Jesus Christ and to support sister churches through financial assistance. The Upper Room Ministries aims to achieve these objectives by selflessly giving and honouring an obligation to tithe in order to establish a sound, debt free foundation.

## **OBJECTIVES AND ACTIVITIES**

### **Review of Activities**

Following the third national lockdown from January to March 2021 after concerns that the four-tier system was not containing the spread of the Alpha variant of the coronavirus, national restrictions measures were reintroduced for a third time – support bubbles could be formed, and some gatherings were exempted from the gathering ban. Finally in March 2021, England began a phased exit from lockdown with a Roadmap out of Lockdown and millions had had or were able to receive Covid-19 vaccines.

To date, 6.3 million people have died from the coronavirus Covid-19 outbreak with economies struggling and significantly, families and livelihoods shattered. For The Upper Room Ministries here in the UK, we have continued to use Zoom for our Services and have closed our link with St. Nicolas' Church in Guildford where we physically worshipped. The online presence was started during the severest lockdown and church members here, have been able to worship and pray together every Sunday morning (with a Holy Communion Service every first Sunday) and on Thursday evening for the weekly Bible Study. The first Friday of every month has been devoted to prayer and intercession. Aptly named The Threshing Floor, these overnight prayer meetings have become a feature of the church's ministry and follow on from successful 'Shiloh' intercession meetings. Senior Pastor Karen Train and Reverend Zizi Lopez have been very supportive of Bishop Albina throughout the year. I am pleased to report that our 'Samuel House' Children's Ministry also features in an online format with the teachings provided by Pastor Venencia taking place before the main Sunday Service.

In South Africa, the Upper Room Ministries branches have been ably led by Pastor Sibongile Manyaka in Soshanguve and by Senior Pastor Hlengi Seshabela in Mabopane, Pretoria. Sadly, in August, Pastor Absalom Sikonde from our Soshanguve branch, passed away and a Memorial Service was held on 12th August. A humble disciple, evangelist, and church worker, he will be greatly missed. Our Ministry is sad to report that our long serving church member Maphiwe and Senior Pastor Hlengi lost their father who died in November – MHSRIP. Finally, we learned that the husband of our dear Pastor Sibongile, Mr. T.F. Manyaka passed on at around midnight on 12th January - a Memorial Service took place on 18th January – MHSRIP.

The Upper Room churches in South Africa held a three-day Easter Conference at Mabopane with 10 guest speakers and a combined service was held in May. In June, an outdoors Evangelism weekend for the youth took place - participants were given specially designed 'T' shirts.

On 12th March in Zambia, Bishop Musaka travelled to Mbala close to Lake Tanganyika on behalf of the Free Grace Evangelistic Association to preach and distribute 133 bibles, books, and posters to the community there – the journey by coach took 13 hours! Later in September, Bishop Musaka travelled to Lubumbashi on behalf of the FGEA to minister to meet with church leaders in preparation for the distribution of bibles. The church in Zambia celebrated Easter week with important events in Kabwe and Mansa that were extremely well-attended. The Pentecost Wave Interdenominational movement orchestrated by Pastor Joshua Musaka in Kabwe, celebrated its 3rd anniversary in January with an overnight prayer meeting which proved very popular with many young people. New branches of the Upper Room Ministries were opened at Kalaba and Senama both in Mansa District – a Women's Conference was held at Kalaba in June with women from Sumbu making the journey.

An important development in Zambia, has been the construction of a large building in Bishop Albina's home village of Sumbukeni, Mansa. Following the purchase of a plot of land in April 2021, the Ministry has been involved in building a church that will serve as a community hub as well for the village. It is envisaged that the church will act as a place of worship and prayer and importantly, as a focal point for the local people to gather for social, cultural, educational and well-being events - God's House must meet as many of the people's needs as possible. The construction has been overseen by Pastor Paul Changwe who has kept us up to date with all the requirements, purchases and labour costs. We have been able to follow the growth of the structure from abandoned cassava field to a large 30m by 25m concrete block building with substantial walls, trusses, window and door frames, roofing and soak away. A well was dug adjacent to the plot and through the use of a promotional video (thank goodness for the excellent WhatsApp videos that Pastor Paul has been sending), the Ministry has been able to secure some additional funding from supporters in addition to the generous tithes and offerings made by church members. It is hoped that the building will become fully functional by June 2023 by which time utilities will have been connected.

The Upper Room Ministries in Malawi with Pastor Alfred Chokani in Mwataya, Lilongwe and Senior Pastor Mariko Gostino in Mtchitanjiru, Lilongwe provided a three-day Easter Conference with invited speakers. In August, Senior Pastor Mariko conducted baptisms in Mtchitanjiru whilst the Ladies' Ministry there, started an innovative project growing tomatoes in grow bags (old mealie meal sacks). In September, a nursery school was opened in the Mtchitanjiru church to provide the local community with childcare – children received free school uniforms! We must acknowledge the outstanding support that Reverend Zizi Lopez has provided to the churches in Malawi.

## **OBJECTIVES AND ACTIVITIES**

On 19th September, the Upper Room Ministries celebrated its 21st anniversary – 21 years of serving God – ‘Give thanks to the Lord’ 1 Chronicles 16:34. We were able to acknowledge this occasion with a special online service with pastors from Zambia, Malawi and South Africa. We were reminded that from very humble beginnings as a house prayer group in 2000 (Senior Pastor Karen was there), the church has moved forward in a number of directions. We remember our time at the Haydon Place Community Centre, the Methodist Church and finally St. Nicolas’ Church – all in Guildford. We remember during this time the Women’s Conferences, the annual Youth Events at Dalesdown, Ashburnham, High Ashurst, PUSH, the Baptisms at Knaphill Baptist Church in 2010, the Christmas concerts, the Church stand at the University of Surrey ‘Fresher’s Week’, the visit to Thorpe Park and the ‘Away Day’ at Terra Amata Farm, West Chiltington on 29th May 2009. Church members travelled to Botswana and Zimbabwe and visited an orphanage in South Africa in 2009 and the Samuel House Sunday School started in the same year with Pastor Venencia leading. Many will recall the amazing performances our musicians and singers produced at the Walk of Witness events, the Friends International 25th Anniversary at Millmead Baptist Church, at “G” Live in Guildford and at St. Saviour’s. A different direction for the Church now with its development in southern Africa but still the same desire to allow members to meet with God.

We are grateful for the IT skills offered by Wachenda Studio in South Africa. Our brother Wanangwa has provided weekly flyers for all our services – showing wonderful creative flair and expertise, he has been a blessing to the Ministry. The Church has continued to support the Guildford branch of Christians Against Poverty on a monthly basis.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Registered Company number**

06513225 (England and Wales)

### **Registered Charity number**

1124163

### **Registered office**

Prospect House  
Kirkgate  
Wisbech  
Cambridgeshire  
PE13 5NE

### **Trustees**

A Loryman  
Mrs K Train

### **Company Secretary**

A Loryman

### **Independent Examiner**

Peters & Co  
Chartered Certified Accountants  
Imperial House  
64 Willoughby Lane  
London  
N17 0SP

Approved by order of the board of trustees on 24 October 2022 and signed on its behalf by:

The Upper Room Ministries

Report of the Trustees  
for the Year Ended 28 February 2022

A Loryman - Trustee

Independent Examiner's Report to the Trustees of  
The Upper Room Ministries

**Independent examiner's report to the trustees of The Upper Room Ministries ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 28 February 2022.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Peter Ogu  
FCCA  
Peters & Co  
Chartered Certified Accountants  
Imperial House  
64 Willoughby Lane  
London  
N17 0SP

24 October 2022

The Upper Room Ministries

Statement of Financial Activities  
for the Year Ended 28 February 2022

	Notes	2022 Unrestricted fund £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		23,070	10,872
Other income		2,605	1,352
<b>Total</b>		<u>25,675</u>	<u>12,224</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable Expenses		25,703	12,123
<b>NET INCOME/(EXPENDITURE)</b>		(28)	101
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		(208)	(309)
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>(236)</u>	<u>(208)</u>

The notes form part of these financial statements

The Upper Room Ministries

Balance Sheet

28 February 2022

	Notes	2022 Unrestricted fund £	2021 Total funds £
<b>CURRENT ASSETS</b>			
Cash at bank		202	134
<b>CREDITORS</b>			
Amounts falling due within one year	5	(438)	(342)
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		<u>(236)</u>	<u>(208)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		(236)	(208)
<b>NET ASSETS/(LIABILITIES)</b>		<u>(236)</u>	<u>(208)</u>
<b>FUNDS</b>	6		
Unrestricted funds		<u>(236)</u>	<u>(208)</u>
<b>TOTAL FUNDS</b>		<u>(236)</u>	<u>(208)</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 28 February 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 28 February 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 24 October 2022 and were signed on its behalf by:

A Loryman - Trustee

The notes form part of these financial statements



## **1. ACCOUNTING POLICIES**

### **Basis of preparing the financial statements**

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all 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 corporation tax on its charitable activities.

### **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.

## **2. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021
	£	£
Accountancy	438	342
	<u>          </u>	<u>          </u>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 28 February 2022 nor for the year ended 28 February 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 28 February 2022 nor for the year ended 28 February 2021.

**4. STAFF COSTS**

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

	2022	2021
Administration	1	1
	<u>1</u>	<u>1</u>

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

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

	2022	2021
	£	£
Accrued expenses	438	342
	<u>438</u>	<u>342</u>

**6. MOVEMENT IN FUNDS**

	At 1.3.21	Net movement in funds	At 28.2.22
	£	£	£
<b>Unrestricted funds</b>			
General fund	(208)	(28)	(236)
	<u>(208)</u>	<u>(28)</u>	<u>(236)</u>
<b>TOTAL FUNDS</b>	<u>(208)</u>	<u>(28)</u>	<u>(236)</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	25,675	(25,703)	(28)
	<u>25,675</u>	<u>(25,703)</u>	<u>(28)</u>
<b>TOTAL FUNDS</b>	<u>25,675</u>	<u>(25,703)</u>	<u>(28)</u>

**6. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.3.20 £	Net movement in funds £	At 28.2.21 £
<b>Unrestricted funds</b>			
General fund	(309)	101	(208)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>(309)</u>	<u>101</u>	<u>(208)</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	12,224	(12,123)	101
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>12,224</u>	<u>(12,123)</u>	<u>101</u>

**7. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 28 February 2022.

The Upper Room Ministries

Detailed Statement of Financial Activities  
for the Year Ended 28 February 2022

	2022 £	2021 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Offering and tithes	23,070	10,872
<b>Other income</b>		
Gift aid	2,605	1,352
<b>Total incoming resources</b>	25,675	12,224
<b>EXPENDITURE</b>		
<b>Support costs</b>		
<b>Management</b>		
Telephone	752	664
Sundries	13	-
Literature and publications	-	381
Computer expenses	1,571	122
Travel and vehicle expenses	268	1,505
Hall hire	-	180
Refreshment & catering	-	10
Honorarium	138	133
Donation to other churches	21,445	6,022
Donations to church members	555	400
Church small equipment	-	144
	24,742	9,561
<b>Finance</b>		
Bank charges	23	-
<b>Human resources</b>		
Wages	500	2,220
<b>Governance costs</b>		
Accountancy	438	342
<b>Total resources expended</b>	25,703	12,123
<b>Net (expenditure)/income</b>	(28)	101

This page does not form part of the statutory financial statements

## The Upper Room Ministries

### Contents of the Financial Statements for the Year Ended 28 February 2022

	Page
Report of the Trustees	1 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 10
Detailed Statement of Financial Activities	11