

# Kingdom Impact

England & Wales · Charity number 1174500

## Details

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**Other names** KINGDOM IMPACT GRANTS, Kingdom Impact

**Status** Registered

**Legal form** CIO

**Registered** 2017-09-05

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 128 Putnoe Lane  
Bedford  
MK41 8LS

**Phone** 01234311708

**Email** [mervyn.thomas@kingdomimpacttoday.com](mailto:mervyn.thomas@kingdomimpacttoday.com)

**Website** [www.kingdomimpacttoday.com](http://www.kingdomimpacttoday.com)

## Activities

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**Objects:** THE ADVANCEMENT OF THE CHRISTIAN FAITH AND THE RELIEF OF NEED FOR THE PUBLIC BENEFIT, BY MAKING GRANTS OF MONEY TO NOT FOR PROFIT ORGANIZATIONS IN TANZANIA, MALAWI, SOUTH AFRICA OR SUCH OTHER COUNTRIES AS THE TRUSTEES MAY DECIDE.

**Activities:** The advancement of the Christian Faith and alleviation of need by the making of grants for the empowerment of individuals and communities.

## Classification

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- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Services
- **What:** Disability, The Prevention Or Relief Of Poverty, Religious Activities, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies

## Geography

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- Cameroon
- Kenya
- Malawi
- South Africa
- Tanzania
- Bedford

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-08-31	£171,475	£149,565	-	-
2024-08-31	£99,170	£116,934	-	-
2023-08-31	£153,000	£134,084	-	-
2022-08-31	£98,553	£106,651	-	-
2021-08-31	£121,471	£122,254	-	-

## Trustees

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Name	Role	Appointed
<b>MERVYN THOMAS</b>	Chair	2017-09-05
Janet Ingle		2018-04-03
John Gannon		2023-03-22
Pete Rattu		2020-09-01

**Kingdom Impact**

England & Wales - Charity number 1174500

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# Accounts

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**KINGDOM IMPACT**

**Charity Registration No. 1174500**

**TRUSTEES' REPORT AND ACCOUNTS  
FOR THE YEAR ENDED 31 AUGUST 2025**

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**Trustees' annual report for the period From: 1st. September 2024  
 To: August 31st. 2025**

**Reference and administrative details**

Name	<b>Kingdom Impact</b>
Also known as	Kingdom Impact Grants
Registered charity number	1174500
Charity's principal address	128 Putnoe Lane Bedford, MK41 8LS

<b>Trustee name</b>	<b>Office</b>	<b>Dates acted if not for the whole year</b>	<b>Appointed by:</b>
John Gannon	General Administrator		Trustees
Dayo Fagbenro	Retired	From Jan-2024 to Aug 2025	Trustees
Janet Ingle	Malawi Administrator		Trustees
Peter Rattu	S.A and Kenya Administrator		Trustees
Denis Spicer	Retired	from 2015 to 2025	Founders
Mervyn Thomas	Chair and Finance		Founders

**Independent Examiner and Finance Advisor:**  
 Mr Dayo Fagbenro was appointed in September 2025.

## Objectives and Activities

The charitable purpose of Kingdom Impact is “The advancement of the Christian faith and the relief of need for the public benefit, by making grants of money to not for profit organisations and individuals in Tanzania, Malawi, South Africa or such other countries as the trustees may decide.”

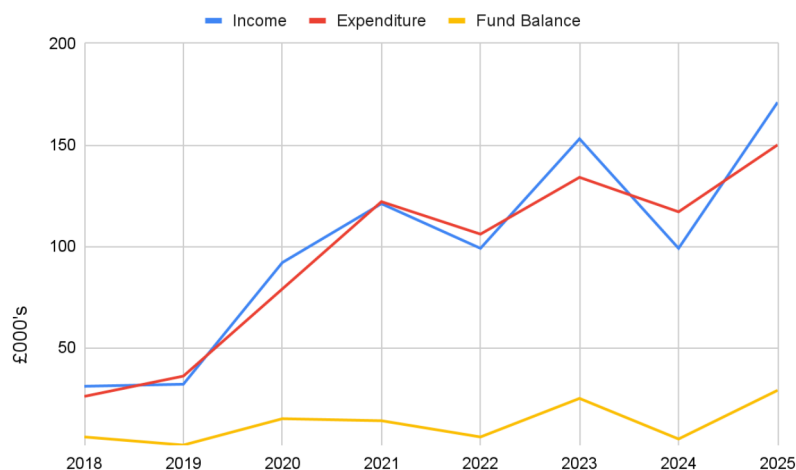
Grants are made in the context of long-lasting relationships between the beneficiaries and the donors. These have been formed through Churches in Bedford and NewFrontiers, an international network of churches.

Our practice is to seek relationships that would benefit from grants of money that relieve hardship and enable the creation of sustainable economic development. Grants are provided in the context of advancing the Christian faith without prejudice as to race, creed, or other factors.

The trustees follow the Charity Commission’s guidance on public benefit.

## Achievements and performance

Income, Expenditure and Fund Balance



Kingdom Impact has now completed its eighth year of operation.

The graph indicates an upward trend in income and expenditure, with fund balances being relatively flat.

The concept of ‘Donor-Accounts’ became a reality in the year.

‘Donor-Accounts’ happen when donors begin to manage the restrictions and timing of their donations

Most of our income came from the continuing personal donations of our supporters to projects or mission support through restricted funds. Many of our donors are involved with our overseas partners. This activity extends to the overall management of funds from beneficiaries and visits.

Beneficiaries are also encouraged to issue their own newsletters and to be responsible for funding with the aim of becoming self-sustaining.

Our fundraising project “Kingdom Impact Accounts” continues to provide sales income on a regular basis from 13 Churches or Charities who are signed up with our licences for accounting software or for accounting services.

Income from this stream covers all our own administrative expenditures, with surplus for grants.

## Review of Grants

The following discussion of grants should be read in connection with Note 7 - Funds of the Charity at Page 11

As a grant making charity, our aim is to honour the wishes of our donors, many of whom are closely involved in communicating with beneficiaries and in administration of grants.  
This year, especially, we have taken on additional projects which are 'donor led' and have extended our involvement beyond Africa.

Our strategy continues to make our projects self-sustaining and eventually being independent on grants from the UK.

### **South Africa (Expenditure £60,765)**

We support Kingdom Impact South Africa (KISA) - the NGO run by Andy and Rose Freeks at Oviston, Central Cape.

KISA continues to be our largest ministry. This is focused on Resurgence which seeks to help young adults escape a life of poverty, drugs and gang affiliation. This is achieved through a residential Christian discipleship course. The course runs for 3 months at a time and involves bible study, physical activity training with outreach into the local community.

The Children's Early Years Centre continues to operate.

Increasingly this year, focus has been on the need for KISA to become long term sustainable. This is now becoming a reality despite setbacks in the form of a serious medical situation affecting Rose and closing down the Johannesburg operation with the relocation of the Shoallyn family to Oviston.

Andy has helpfully summarised the expenditure from the receipt of grants coming directly from Kingdom Impact as follows:

Normal Living Expenses for the three families:	£18,253
Property Purchase of the Oviston Base: **	£22,500
Medical costs for Rose:	£8,457
Ministry Costs at Oviston and its region:	£5,826
Relocation of Johannesburg base to Oviston	£3,529
Empowerment Costs:	£2,200
Totals:	<b><u>£60,765</u></b>

\*\* see also the disclosure of a conflict in interest regarding the property at Oviston in Note 4.3 on page 15.

### **Malawi**

#### **Janet's House (Expenditure £6,459)**

Janet's House is a small orphanage in Lilongwe, currently housing nine children between the ages of 7 and 18. It is run by Lesita Banda and her daughter Tamo Chirwa, staffed with a resident housemother and a watchman.

£5,159 was for ongoing costs such as salaries, food, clothing and medical expenses. £130 was given to fund a Christmas party for the children. The remaining £1,170 covered £470 for exterior painting; £400 to replace the submersible pump for the borehole; £300 to install a chimney in the kitchen. These renovations have made a significant difference to life at Janet's House. The chimney ensures that

cooking can be carried out indoors in the rainy season without the room filling with smoke, and the borehole is fully operational again, providing clean water for drinking, bathing and cleaning.

In May 2025, Janet's House submitted a bid for a project to move towards being self-supporting and less reliant on overseas aid. £6,000 has been allocated from this year's budget towards their bid for £8,120 to establish a vegetable farming business. This will be commenced very soon

### **Clean Water Projects (Expenditure £8,000)**



In the last year, we have completed two clean water projects with our partner Alec Mulalo, the pastor of holy Dwelling Place Church, Lilongwe, providing boreholes in villages in Mchinji (a district in the central region of Malawi, approximately 120 km north-west of Lilongwe) and Thyolo in the south of Malawi. In addition to eliminating water-borne diseases, easy access to clean water transforms the lives of women and girls who have formerly had to walk several miles daily to find water and enables irrigation of crops even during drought conditions.

In August 2025, one of our trustees (Janet Ingle) was able to visit and officially commission the borehole in Mchinji.

### **Food Aid and Crisis Care (Expenditure £4,764)**

The drought during 2023-2024 resulted in many crops failing during 2024's harvesting season, causing severe shortages of food in Malawi. Maize, the staple diet in Malawi, was particularly badly affected. While imported maize was available, its inflated price put it beyond the reach of many. While we do not have the resources to feed the whole country, we responded by sending money for our partners, Helix Chigonam'malunje and Alec Mulalo to enable them to distribute emergency food aid, particularly to their church members.

Mbuwa Church is a village church in the Malingude region of Malawi, planted and overseen by our partner Helix Chigonam'malunji. The church roof was damaged by heavy rain and winds in a cyclone in 2024 and Helix appealed to us for help with replacing it. We responded with a gift of £1220 which enabled them to buy roofing materials and pay transport and construction costs.

### **Tanzania (Expenditure £20,308)**

This is the second year of "Kingdom Impact Tanzania (KIT)" a locally registered NGO Non Profit organisation set up in 2023 as our partner in Tanzania. Edward Mhone manages the entire portfolio of projects which continues to be the empowerment of Individuals and Churches through the provision of resources for income producing activities and unfortunately for ongoing provision of funds to meet medical emergencies and other crisis situations.

The books of KIT are closely monitored in the UK, which is done 'online' using KI Accounts.

For the first time we have invested substantial amounts in 'working capital' which stay on the books of

KIT to fund projects that are intended to produce income, either for KIT or other beneficiaries. Other projects are funded and locally controlled and monitored by Edward (see next page)



**Capital and Revenue Projects:**

Rungwe Fish Farm - Under construction, with the intention of supplying income to KIT.

Cocoa Trading Business. - Now making a profit for provision of transport needs

Washing Products - Now a steady income producer

MRITC Shop - Regular provider of Income for family needs

Grains Supply Shop (Boko) - Producing income for new Church development.



Irrigated Market Garden (Boko) - Under construction

Avocado Seedling Business - An offshoot of a previous project to establish an Avocado Plantation, now to sell propagated seedlings to other farms

A home and Business for David - who is an handicapped teenager about to leave boarding school and return to NCH at Ndaga

NCH Ndaga - ongoing supply of agricultural subsidy to provide food for our orphanage.

Crisis Care - provision for Operations and other medical treatment.

Other - several other agriculture support businesses fo Church community development

**Kenya (Expenditure £3,621)**

We have continued to channel funds through a relationship with Pastor Tonny Onyanga who pastors Churches in Nairobi. Our projects again are self-sustaining employment producing, but we are also involved in Orphan support and establishing a suitable owned meeting place for the main Church.

## Cameroon Ark

Cameroon Ark is a locally established NGO in Central Cameroon, West Africa.

Work has now been completed to provide a research visitor centre in a small village within the Congo Basin Forest in Cameroon.

This community development plus ecology safeguarding project has been provided and managed by a group of Scientists headed by Dr Andrew Spicer who have made visits during the year to check out that everything is as intended for International guests. We had our first American guests in January and February and a team of German scientists stayed this summer. As well as creating jobs, supporting education and raising awareness around forest conservation, one of the missions of the Cameroon Ark project is discovery. Through work that has been carried out with a German group of scientists it's conservatively estimated that 300 new species of moth will be described from the surrounding forest over the next 2 years. The first reports have included completely undiscovered biology and have changed some of the current thinking on the ecosystems represented within the local forest. Kew Gardens have also recently reported a completely new tree species in the local Congo Basin Forest. Finally, Cameroon Ark has been providing insect livestock to a film crew linked with the BBC Natural History unit and the Discovery Channel and National Geographic Wildlife Documentaries. We lost a dear brother, Gabriel, age 37, and part of the Cameroon Ark founding team this May to sepsis following a wound he suffered to his neck. Monies received through Cameroon Ark supported his end of life medical care as well as his funeral. A grove of trees has been planted in the local forest in Gaby's memory.

## UK Charities and Hardship Needs,

We have a very active donor who is funding the UK training of an employee of the Missionary Aviation Fellowship (MAF) with the intention of being relocated to Kenya when the training is completed.

Also we have supported a local Bedford Food Kitchen and a building redevelopment at Bethesda Cardiff. A significant hardship case has been helped by a local 'friends coming together group'

## Citadel Church, Canada

This Church is being supported through friends and family of a Bedford colleague who is now a pastor in this Church.

## Financial review

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011, and the relevant version of the 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).

	<u>Year 2025</u>	<u>Year 2024</u>
Income	£171,475	£99,170
Expenditure	£149,565	£116,934
Net Assets/Funds	£29,070	£7,160

We received several one-off high value donations which may not be repeated. We are planning the grants relating to these which will be completed in 2026. Further details are covered in Note 4.2 in the accounts

There are no uncertainties relating to Kingdom Impact being a going concern as our base line donation income remains constant

### **Reserves Policy**

The Trustees have considered their exposure to financial risk and believe that all liabilities are covered on an ongoing basis through our monthly licence fee income which more than covers administration fees. The reserves policy is to hold not more than 6 months of expenditure relating to administrative overhead as unrestricted reserves. The actual unrestricted reserves in the current year are £2,057 (2024 £547). Our ongoing strategy is **not** to increase “free reserves”

The Restricted Reserves at year end are restricted to committed expenditures in the next 12 months and amounts to £ 27,030 (2024 £6,613)

### **Structure, governance, and management**

The charity is a “Charitable Incorporated Organisation” with trustees and a constitution.

We have 5 trustees. (2022: 5). Trustees are selected from those who have the requisite governance skills and interpersonal skills to effect change, development, and progress.

Trustees meetings have been conducted Online, in person and by formal meetings. Governance has been greatly assisted by all records being online and accessible online by trustees.

The Charity is totally dependent on volunteer support and donations which is gratefully acknowledged.

### **Declarations**

The trustees declare that they have approved the trustees’ report above.

Signed on behalf of the charity’s trustees/directors:

**Mervyn Thomas**



Dated: October 1, 2025

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF Kingdom Impact**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 August 2025 which are set out on pages 11 – 18.

### **Responsibilities and basis of report**

As the charity's trustees 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 charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the 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 my examination which gives me cause to believe that in, any material respect:

- 1) the accounting records were not kept in respect of the charity as required by section 130 of the Act;
- 2) accounts do not accord with those records, or
- 3) the accounts do not comply with the applicable requirements concerning the form and content of account as 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.



*Dayo Fagbenro*

October 1, 2025

## STATEMENT OF FINANCIAL ACTIVITIES

Year ending 31st. August 2025		Unrestricted	Restricted	Total funds	Total funds
	Note	income funds	income funds	2025	2024
		£	£	£	£
<b>Income from:</b>					
Voluntary Income		260	166,860	167,120	93,974
Charitable Activities		3,509	846	4,355	5,196
<b>Total income</b>	<b>3</b>	<b>3,769</b>	<b>167,706</b>	<b>171,475</b>	<b>99,170</b>
<b>Expenditure on:</b>					
Generating funds		340	-	340	275
Charitable activities		35	149,190	149,225	116,659
<b>Total Expenditure</b>	<b>4</b>	<b>375</b>	<b>149,190</b>	<b>149,565</b>	<b>116,934</b>
<b>Net income/(expenditure)</b>		<b>3,394</b>	<b>18,516</b>	<b>21,910</b>	<b>(17,764)</b>
Transfers between funds	7	(1,902)	1,902	-	-
Net movement in funds		<b>1,492</b>	<b>20,418</b>	<b>21,910</b>	<b>(17,764)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		548	6,612	7,160	24,924
<b>Total funds carried forward</b>		<b>2,040</b>	<b>27,030</b>	<b>29,070</b>	<b>7,160</b>

## BALANCE SHEET

Year ending 31st. August 2025		Unrestricted	Restricted	Total funds	Total funds
	Note	income funds	income funds	2025	2024
		£	£	£	£
<b>Current assets</b>					
Debtors	5	263	-	263	1,824
Cash at bank and in hand		1,777	27,030	28,807	23,100
<b>Total current assets</b>		<b>2,040</b>	<b>27,030</b>	<b>29,070</b>	<b>24,924</b>
Creditors: amounts falling due within 1 year	6	-	-	-	-
<b>Net assets</b>		<b>2,040</b>	<b>27,030</b>	<b>29,070</b>	<b>24,924</b>
<b>Funds of the Charity</b>					
Unrestricted funds	7	2,040		2,040	1,921
Restricted income funds	7		27,030	27,030	23,003
<b>Total funds</b>		<b>2,040</b>	<b>27,030</b>	<b>29,070</b>	<b>24,924</b>

Signed on behalf of the trustees: M Thomas



September 21, 2024

## **Notes to the Financial Statements**

### **1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

#### 1.1 General information and basis of preparation

Kingdom Impact is a Charitable Incorporated Organisation (CIO) in England.

The accounts (financial statements) have been prepared in accordance with the 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 issued in October 2019 (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The charity constitutes a public benefit entity as defined by FRS 102.

The accounts are prepared on a going concern basis under the historical cost convention. The accounts are presented in sterling which is the functional currency of the charity and are round to the nearest whole £.

#### 1.2 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

### **2. ACCOUNTING POLICIES**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the period.

#### 2.1 Funds accounting

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity. Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal. Transfers are made from unrestricted to restricted funds as necessary to prevent restricted funds from going into deficit. Transfers are also made between restricted funds according to requests from donors after the donations are made.

#### 2.2 Incoming resources

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to the income, if it is more likely than not that it will receive the resources and the amount can be quantified with reasonable accuracy. Voluntary income is received by way of donations and gifts and is included in full in the SoFA when receivable. Grants are included in the SoFA when the general income recognition criteria above are met. The value of services provided by volunteers has not been included in these accounts. Investment income is included when received.

## 2.3 Resources expended

Expenditure is recognized on an accrual basis as a liability is incurred. Expenditure includes any VAT that cannot be fully recovered, which is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them. The Trustees have carefully considered allocating support costs to restricted projects but with exceptions have decided not to.

Our income from the provision of accounting services is sufficient to pay for Support Costs and so our policy is only to allocate where the donors to restricted accounts are aware of the need to pay for such support and wish "their money" to be used in this way.

Normally we inform donors that 100% of their donations plus applicable Gift Aid (25%) reaches the projects they support.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the charity's legal constitution.

## 2.4 Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amounts advanced by the charity. Subsequently, they are measured at cash or other consideration expected to be received.

## 2.5 Creditors

Creditors and accruals are recognized when liability for payment is recognized but not paid.

## 2.6 Capital Assets

These are only capitalised for item expenditures in excess of £1,000.

## 3.1 ANALYSIS OF INCOME for the current year

	Unrestricted funds	Restricted funds	Total 2025 funds	Total 2024 funds
	£	£	£	£
<b>Voluntary Income</b>				
Donations	74	135,958	136,032	73,257
Gift Aid	186	30,902	31,088	17,916
Incoming Grants	-	-	-	2,800
<b>Total Voluntary Income</b>	<b>260</b>	<b>166,860</b>	<b>167,120</b>	<b>93,973</b>
<b>Charitable Activities</b>				
Sales	3,384	846	4,230	4,901
Events	-	-	-	67
Interest	125	-	125	228
<b>Total Charitable Activities</b>	<b>3,509</b>	<b>846</b>	<b>4,355</b>	<b>5,196</b>
<b>Total Income</b>	<b>3,769</b>	<b>167,706</b>	<b>171,475</b>	<b>99,169</b>

#### 4.1 ANALYSIS OF EXPENDITURE for the current year

	Unrestricted funds £	Restricted funds £	Total 2025 funds £	Total 2024 funds £
<b>Expenditure on generating funds</b>				
Publicity	-	-	-	-
Web Site	145	-	145	106
Event Costs	-	-	-	59
Office Costs	195	-	195	110
<b>Total Expenditure on generating funds</b>	<b>340</b>	<b>-</b>	<b>340</b>	<b>275</b>
<b>Expenditure on charitable activities</b>				
Postage	-	-	-	191
Equipment	-	-	-	-205
Bank Charges	135	2	137	120
Grants to institutions	-	115,544	115,544	95,014
Grants and Donations to individuals	-	33,644	33,644	18,240
Overseas Visits	-	-	-	3,199
Governance - Independent Examination)	(100)	-	(100)	100
<b>Total expenditure on charitable activities</b>	<b>35</b>	<b>149,190</b>	<b>149,225</b>	<b>116,659</b>
<b>Grand Total Expenditures</b>	<b>375</b>	<b>149,190</b>	<b>149,565</b>	<b>116,934</b>

#### 4.2 Disclosure of significant grants 2025 (Greater than £1,000)

Significant Grants	Type of Beneficiary	Type of Project	Grants £
Malawi Janets House	Orphanage Institution	Hardship	6,459
Malawi Empowerment	Church Institution	Community Development	11,055
Malawi Crisis	Pastors	Agricuture support programmes	1,709
Sub Total Malawi			<u>19,223</u>
S Stoffels	Pastor	Christian Mission	1,556
Kingdom Impact South Africa	NGO Institution	Christian Mission	36,709
Property Purchase	NGO Institution	Christian Mission	22,500
Sub Total South Africa			<u>60,765</u>
Kingdom Impact Tanzania	NGO Institution	Community Development and Mission	20,308
Kenya Nairobi Churches	Pastor	Church and Hardship support	3,621
Thrive Play Therapy CIC	CIC	Community Interest Development	10,000

Cameroon Ark	NGO Institution	Research and community centre	5,114
MAF International	Charity	Mission Support in Africa	12,000
Hardship	Individual	Specific Hardship of Individual	5,612
Bethesda Cardiff	Church	Building programme	10,010
Citadel, Ontario, Canada	Church	Salary Support for start up	1,698
<b>Total Significant Grants</b>			<b>148,351</b>
Other Grants and Donations			838
<b>Total Grants and Donations</b>			<b>149,189</b>
Of Which:			
Grants to Institutions			115,545
Grants and donations to Individuals			33,644
<b>Total Grants and Donations</b>			<b>149,189</b>

### 4.3 Disclosures

Trustees were not remunerated or expenses given in connection with their trusteeship. Donations of £42,209 were received from Trustees and related parties.

Mr and Mrs M Thomas own Oviston Lodge which is occupied by and is the ministry hub for Kingdom Impact Tanzania (KISA). The property was put on the market for sale in January 2025 at the price paid in 2015. Mr Andy Freeks, who runs KISA, made an offer of R2,300,000 to purchase the property. He has made a deposit of R309,698 and plans to pay the remaining amount over the next 2 years. Mr Thomas withdraws from any discussion or involvement concerning KISA at meetings of the trustees. Also, the accounts transactions involving South Africa are handled by other trustees.

<b>5 DEBTORS</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Gift Aid receivable	263	880
<b>Total Debtors</b>	<b>263</b>	<b>880</b>

<b>6 CREDITORS AND ACCRUALS</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Creditors	-	2,500
Accrual for Independent Examiner	-	100
<b>Total</b>	<b>-</b>	<b>2,600</b>

## 7. CHARITY FUNDS

### 7.1 Details of All Funds with movements during the CURRENT reporting period 2025

Fund	Opening Balance	Income	Expenditure	Transfers	Closing Balance
General Unallocated	547	3,769	(374)	(1,902)	2,040
<b>Total Unrestricted</b>	<b>547</b>	<b>3,769</b>	<b>(374)</b>	<b>(1,902)</b>	<b>2,040</b>
Malawi Janets House	978	5,721	(6,459)	6,000	6,240
Malawi Empowerment	46	1,988	(11,055)	10,000	979
Malawi Crisis	-	1,250	(1,709)	938	479
<b>Sub Total Malawi</b>	<b>1,024</b>	<b>8,959</b>	<b>(19,223)</b>	<b>16,938</b>	<b>7,698</b>
S Stoffels	-	2,013	(1,556)	(457)	-
Kingdom Impact South Africa	106	30,677	(34,509)	4,064	338
KISA Empowerment	3,080	2,719	(2,200)	(3,599)	-
S.A. Project 2025	-	125	-	-	125
Oviston Lodge Purchase	8	12,500	(22,500)	9,992	-
<b>Sub Total South Africa</b>	<b>3,194</b>	<b>48,034</b>	<b>(60,765)</b>	<b>10,000</b>	<b>463</b>
Crisis Care KIT	-	375	(520)	145	-
FindNewLife for David	-	2,743	(2,666)	(77)	-
KIT Working Capital Fund	30	-	-	(30)	-
Kingdom Impact Tanzania	59	11,000	(17,122)	11,116	5,053
<b>Sub Total Tanzania</b>	<b>89</b>	<b>14,118</b>	<b>(20,308)</b>	<b>11,154</b>	<b>5,053</b>
Kenya Nairobi Churches	40	1,844	(3,621)	2,800	1,063
Thrive Play Therapy CIC	-	-	(10,000)	10000	-
Donor Fund-001	-	56,500	-	(49,600)	6,900
Africa Inland Mission	-	840	(840)	-	-
Cameroon Ark	1,216	8,381	(5,114)	-	4,483
MAF-International	1,050	12,250	(12,000)	-	1,300
UK Hardship	-	5,012	(5,612)	600	-
Bethesda, Cardiff	-	10,000	(10,010)	10	-
Citadel Church, Canada	-	1,768	(1,698)	-	70
<b>Total Restricted</b>	<b>6,613</b>	<b>167,706</b>	<b>(149,191)</b>	<b>1,902</b>	<b>27,030</b>
<b>TOTAL - All Funds</b>	<b>7,160</b>	<b>171,475</b>	<b>(149,565)</b>	<b>-</b>	<b>29,070</b>

## 7.2 Detailed Descriptions of funds

<b>Fund</b>	<b>Detailed Description of Fund</b>
General Unallocated	Unrestricted fund of the charity
Malawi Janets House	Restricted fund for the support and development of Janet's House, Malawi
Malawi Empowerment	Restricted fund for community empowerment projects
Malawi Crisis	Restricted fund for a response to crisis situations such as sickness, flood events, etc.
S Stoffels	Restricted fund for Pastor Shoallyn Stoffels - now combined with the following
Kingdom Impact South Africa	Restricted fund for the ministry of Andy & Rose Freeks - KISA
KISA Empowerment	Restricted fund for business empowerment of KISA
S.A. Project 2025	Restricted fund for future visits to S.A
Oviston Lodge Purchase	Restricted fund for the purchase of property occupied by KISA ministry
Crisis Care KIT	Restricted fund for a response to crisis situations such as sickness, flood events, etc.
FindNewLife for David	Restricted fund for accommodation and business of David (Ndaga Orphan)
Kingdom Impact Tanzania	Restricted fund for NGO operating in major cities in Tanzania
Kenya Nairobi Churches	Restricted fund for the support and provision to Churches
Thrive Play Therapy CIC	Restricted fund for the Establishment of a Church related company.
Donor Fund-001	Holding account on behalf of a donor for designation to other funds.
Africa Inland Mission	Restricted fund for the support of a family in Kenya
Cameroon Ark	Restricted fund for the establishment of a Research Centre/Community Empowerment.
MAF-International	Restricted fund for the support of a MAF trainee
UK Hardship	Restricted fund for the UK Hardship situations
Bethesda, Cardiff	Restricted fund for Bethesda Church, Cardiff building programme
Citadel Church, Canada	Restricted fund for the support of a Pastor in this newly established church.

### 7.3 Details of All Funds with movements during the Previous reporting period 2024

Fund	Opening Balance	Income	Expenditure	Transfers	Closing Balance
General Unallocated	1,921	5,242	(195)	(6,421)	547
<b>Total Unrestricted</b>	<b>1,921</b>	<b>5,242</b>	<b>(195)</b>	<b>(6,421)</b>	<b>547</b>
Malawi Janets House	3,046	4,982	(7,050)		978
Malawi Empowerment	513	17,306	(29,585)	11,812	46
Malawi Crisis	-	-	(500)	500	-
<b>Sub Total Malawi</b>	<b>3,559</b>	<b>22,288</b>	<b>(37,135)</b>	<b>12,312</b>	<b>1,024</b>
S Stoffels	468	5,344	(5,643)	(169)	(0)
Kingdom Impact South Africa	472	17,249	(18,665)	1,050	106
KISA Empowerment	5,000	1,250	(2,170)	(1,000)	3,080
KICO Building	-	1,688	(1,638)	(50)	-
S.A. Project 2023	2,450	-	(2,450)		-
Oviston Lodge Purchase	-	8,438	(13,430)	5,000	8
<b>Sub Total South Africa</b>	<b>8,390</b>	<b>33,968</b>	<b>(43,996)</b>	<b>4,831</b>	<b>3,193</b>
Education Bursary Gwakisa	-	813	(820)	8	-
FindNewLife for David	-	2,400	(2,400)		-
KIT Working Capital Fund	-	-	(4,070)	4,100	30
Kingdom Impact Tanzania	312	8,325	(10,078)	1,500	59
<b>Sub Total Tanzania</b>	<b>312</b>	<b>11,538</b>	<b>(17,368)</b>	<b>5,608</b>	<b>89</b>
Kenya Nairobi Churches	896	2,169	(3,095)	70	40
Africa Inland Mission	-	70	(70)		-
Cameroon Ark	96	3,895	(2,775)		1,216
MAF-International	<b>9,750</b>	20,000	(12,000)	(16,700)	1,050
UK Hardship	-	-	(300)	300	-
<b>Total Restricted</b>	<b>23,003</b>	<b>93,928</b>	<b>(116,739)</b>	<b>6,421</b>	<b>6,613</b>
<b>TOTAL - All Funds</b>	<b>24,924</b>	<b>99,169</b>	<b>(116,934)</b>	<b>-</b>	<b>7,160</b>



**Kingdom Impact**

England & Wales - Charity number 1174500

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# Accounts

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**KINGDOM IMPACT**

**Charity Registration No. 1174500**

**TRUSTEES' REPORT AND ACCOUNTS  
FOR THE YEAR ENDED 31 AUGUST 2024**

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**Trustees’ annual report for the period From: 1<sup>st</sup>.September 2023  
 To: August 31st. 2024**

**Reference and administrative details**

Name	<b>Kingdom Impact Grants</b>
Trading as	Kingdom Impact
Registered charity number	1174500
Charity’s principal address	128 Putnoe Lane Bedford, MK41 8LS

Trustee name	Office	Dates acted if not for the whole year	Appointed by:
John Gannon	General Administrator		Trustees
Dayo Fagbenro	Internal Audit	January 2024	Trustees
Janet Ingle	Malawi Administrator		Trustees
Peter Rattu	S.A and Kenya Administrator		Trustees
Denis Spicer			Founders
Mervyn Thomas	Chair and Finance		Founders

**Objectives and Activities**

The charitable purpose of Kingdom Impact according to our foundational document is “The advancement of the Christian faith and the relief of need for the public benefit, by making grants of money to not for profit organisations in Tanzania, Malawi, South Africa or such other countries as the trustees may decide.”

Grants are made in the context of long-lasting relationships between the beneficiaries and the donors. These have been formed through Churches in Bedford and NewFrontiers, an international network of churches.

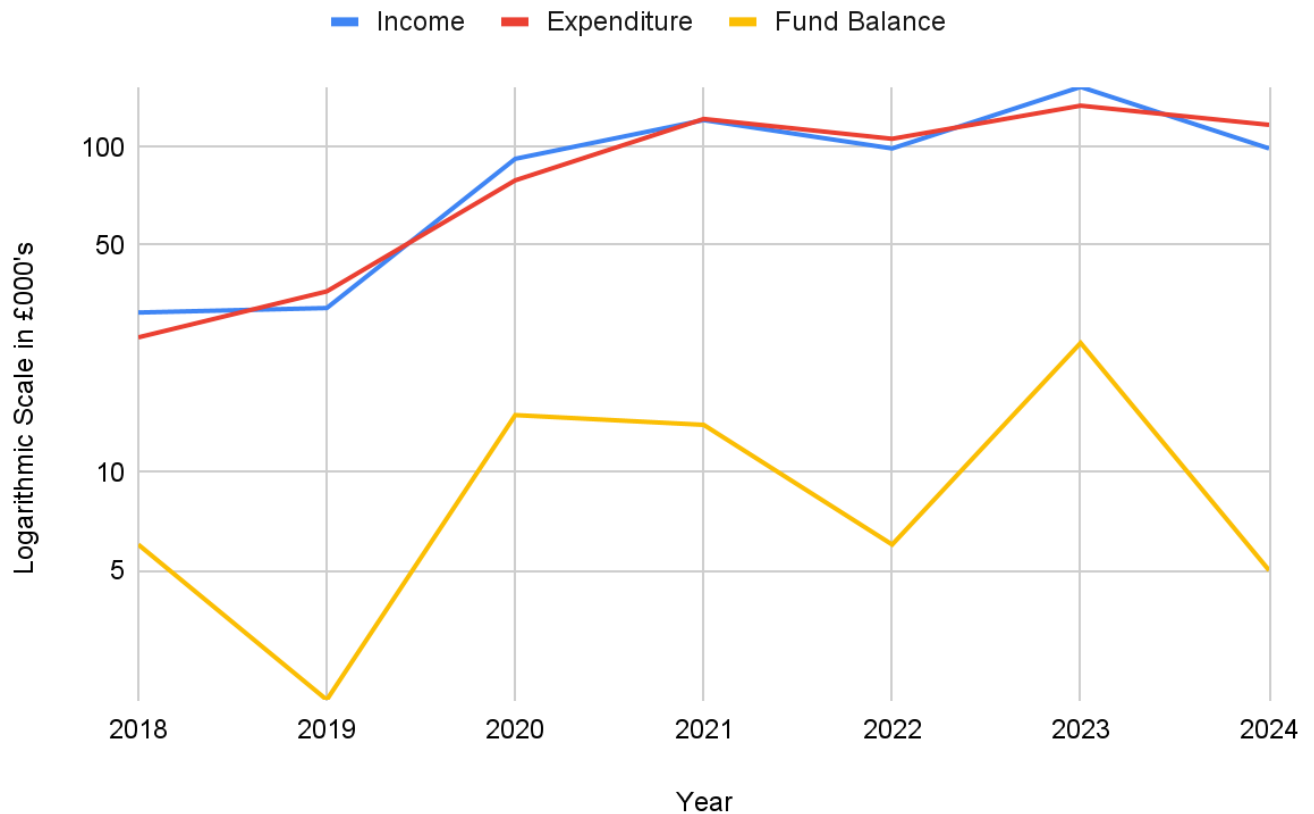
Our practice is to seek relationships that would benefit from grants of money that relieve hardship and enable the creation of sustainable economic development. Grants are provided in the context of advancing the Christian faith without prejudice as to race, creed, or other factors.

The trustees follow the Charity Commission’s guidance on public benefit.

## Achievements and performance

Kingdom Impact has now completed its seventh year of operation and the following trend indicates a slowing down from a strong growth position. In 2023, we received a planned investment that was to cover 2 years of expenditure and this is indicated by the reduction in overall fund balances in the current year.

## Income, Expenditure and Fund Balance



Most of our income came from the continuing personal donations of our supporters to projects or mission support through restricted funds. Many of our donors are involved with the fulfilment of the subsequent grants that are made including the receipt of newsletters from beneficiaries and from visits.

Our fundraising project "Kingdom Impact Accounts" continues to provide sales income on a regular basis from 13 Churches or Charities who are signed up with our licences for accounting software or for accounting services. Income from this stream covers all our own administrative expenditures with surplus for grants.

### Review of Grants by restricted fund and country:

The following discussion of grants should be read in connection with Note 7 - Funds of the Charity at Page 15 and the Analysis of Significant Grants at Page 13.

As a grant making charity our aim first of all is to honour the wishes of our donors, many of whom are closely involved in communicating with beneficiaries and in administration of grants..

Our strategy is to make most of our projects self-sustaining and to treat money spent short term as providing for the future with less dependency on external funds.

### **South Africa**

We support Kingdom Impact South Africa (KISA) - the NGO run by Andy and Rose Freeks at Oviston, Central Cape. KISA continues to be our largest ministry. This is focused on Resurgence which seeks to help young adults escape a life of poverty, drugs and gang affiliation. This is achieved through a residential Christian discipleship course. The course runs for 3 months at a time and involves bible study, physical activity training with outreach into the local community.

During the year a Children's Early Years Centre was established at a separately owned premises. Increasingly this year focus has been on the need for KISA to become long term sustainable. This is being achieved by employing one Ex-Resurgence person to take leadership of the woodworking business which is now functioning.

A good start has been made locally to commence a "Savings Fund" for the purchase of Oviston Lodge which has been occupied by KISA since its commencement in 2015.

We also support a similar but smaller venture run by Pastor and Mrs Stoffels at Johannesburg.

The ongoing support of NewFrontiers International through 'Regions Beyond' is gratefully acknowledged both at an international level and through local leadership connections.

### **Malawi**

Janet's House Orphanage is our main project run by Yabok Social Welfare and houses 9 orphans. We provide grants for food, normal operating costs and this year a study/library extension has been provided by donations in memory of a close relative of the founder of Janet's House. We have continued funding Self sustaining projects through Pastors Alec Mulalo and Helix Chigonmlunje, with investments in Water Projects both to provide "clean water" and irrigation purposes.

We acknowledge the Support of (suggest types of donor rather than names and how connected)

### **Tanzania**

This year "Kingdom Impact Tanzania (KIT)" a locally registered NGO Non Profit organisation set up in 2023 has been our sole partner in Tanzania. Edward Mhone is now managing the entire portfolio of projects which continues to be the empowerment of Individuals and Churches through the provision of resources for income producing activities and unfortunately for ongoing provision of funds to meet medical emergencies.

The books of KIT are closely monitored in the UK for effectiveness which is done 'online' using KI Accounts.

For the first time we have invested in 'working capital' amounting to 11M TSHS which is £3,500. These investments will stay on the books of KIT and are being used as work in progress for our cocoa and grains supply businesses, These 2 businesses are expected to make returns to KIT on a profit share basis.

We acknowledge the Support of FINDNEWLIFE Church who has donated £2,400 to KIT to assist in the provision of a major project in 2025 to provide living accommodation/workshop for a disabled person whom we have supported since childhood and is now to embark, we trust, in a sustainable future as an adult.

### **Kenya**

We have continued to channel funds through a relationship with Pastor Tonny Onyanga who pastors Churches in Nairobi. Our projects again are self-sustaining employment producing but we are also involved in Orphan support and establishing a suitable owned meeting place for the main Church centre.

An existing donor has recently commenced giving towards the support of a Teacher in Kenya through 'Africa Inland Mission'.

### **Cameroon Ark**

Cameroon Ark is a locally established NGO in Central Cameroon, West Africa.

Work has now been completed to provide a research visitor centre in a small village within the Congo Basin Forest in Cameroon.

This community development plus ecology safeguarding project has been provided and managed by a group of Scientists headed by Dr Andrew Spicer who have made visits during the year to check out that everything is as intended for International guests. We had our first American guests in January and February and a team of German scientists stayed this summer. As well as creating jobs, supporting education and raising awareness around forest conservation, one of the missions of the Cameroon Ark project is discovery. Through work that has been carried out with a German group of scientists it's conservatively estimated that 300 new species of moth will be described from the surrounding forest over the next 2 years. The first reports have included completely undiscovered biology and have changed some of the current thinking on the ecosystems represented within the local forest. Kew Gardens have also recently reported a completely new tree species in the local Congo Basin Forest. Finally, Cameroon Ark has been providing insect livestock to a film crew linked with the BBC Natural History unit and the Discovery Channel and National Geographic Wildlife Documentaries. We lost a dear brother, Gabriel, age 37, and part of the Cameroon Ark founding team this May to sepsis following a wound he suffered to his neck. Monies received through Cameroon Ark supported his end of life medical care as well as his funeral. A grove of trees has been planted in the local forest in Gaby's memory.

### **UK Charities**

We have a very active donor who is funding the UK training of an employee of the Missionary Aviation Fellowship (MAF) with the intention of being relocated to Kenya when the training is completed. Also we have supported a local Bedford Food Kitchen.

### **Financial review**

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011, and the relevant version of the 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).

	<u>Year 2024</u>	<u>Year 2023</u>
Income	£99,170	£153,000
Expenditure	£116,934	£134,084
Net Assets/Funds	£7,160	£24,924

The following statement was made last year “we received several one-off high value donations which are probably not to be repeated.” These donations were in the form of capital investments which have been largely paid out in 2024 and which explains the fact that our Net Assets/Funds is now at a much lower level.

There are no uncertainties relating to Kingdom Impact being a going concern as our base line donation income remains constant

### **Reserves Policy**

The Trustees have considered their exposure to financial risk and believe that all liabilities are covered on an ongoing basis through our monthly licence fee income which more than covers administration fees. The reserves policy is to hold not more than 6 months of expenditure relating to administrative overhead as unrestricted reserves. The actual unrestricted reserves in the current year are £ 547 (2023 £1,921). Our ongoing strategy is **not** to increase “free reserves”

The Restricted Reserves at year end are restricted to committed expenditures in the next 12 months and amounts to £ 6,613 (2023 £23,003)

All restricted reserves are for planned expenditures in the next financial year.

### **Structure, governance, and management**

The charity is a “Charitable Incorporated Organisation” with trustees and a constitution.

We have 5 trustees. (2022: 5). Trustees are selected from those who have the requisite governance skills and interpersonal skills to effect change, development, and progress.

Trustees meetings have been conducted Online, in person and by formal meetings. Governance has been greatly assisted by all records being online and accessible online by trustees.

The Charity is totally dependent on volunteer support and donations which is gratefully acknowledged.

### **Declarations**

The trustees declare that they have approved the trustees’ report above.

Signed on behalf of the charity’s trustees/directors:

**Mervyn Thomas**



dated: October 1st. 2024

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF Kingdom Impact

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 August 2023 which are set out on pages 8 – 16.

### Responsibilities and basis of report

As the charity's trustees 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 charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the 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 my examination which gives me cause to believe that in, any material respect:

- 1) the accounting records were not kept in respect of the charity as required by section 130 of the Act;
- 2) accounts do not accord with those records, or
- 3) the accounts do not comply with the applicable requirements concerning the form and content of account as 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.

Jeremy Lucas



Manor Cottage, School Lane

Bolnhurst, MK44 2EN

Dated:

08/12/2024



## STATEMENT OF FINANCIAL ACTIVITIES

Year ending 31st. August 2024	Note	Unrestricted income funds £	Restricted income funds £	Total funds 2024 £	Total funds 2023 £
<b>Income from:</b>					
Voluntary Income		270	93,703	93,974	148,154
Charitable activities		4,971	225	5,196	4,846
<b>Total income</b>	<b>3</b>	<b>5,241</b>	<b>93,928</b>	<b>99,170</b>	<b>153,000</b>
<b>Expenditure on:</b>					
Generating funds		275	-	275	532
Charitable activities		(80)	116,739	116,659	133,552
<b>Total Expenditure</b>	<b>4</b>	<b>195</b>	<b>116,739</b>	<b>116,934</b>	<b>134,084</b>
<b>Net income/(expenditure)</b>		<b>5,046</b>	<b>(22,811)</b>	<b>(17,764)</b>	<b>18,916</b>
Transfers between funds	7	(6,421)	6,421	-	-
Net movement in funds		<b>(1,374)</b>	<b>(16,391)</b>	<b>(17,764)</b>	<b>18,916</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		1,921	23,003	24,924	6,008
<b>Total funds carried forward</b>		<b>547</b>	<b>6,612</b>	<b>7,160</b>	<b>24,924</b>

## BALANCE SHEET

Year ending 31st. August 2024	Note	Unrestricted income funds £	Restricted income funds £	Total funds 2024 £	Total funds 2023 £
<b>Current assets</b>					
Debtors	5	880	-	880	1,824
Cash at bank and in hand		2,267	6,612	8,880	23,100
<b>Total current assets</b>		<b>3,147</b>	<b>6,612</b>	<b>9,760</b>	<b>24,924</b>
Creditors: amounts falling due within 1 year	6	(2,600)	-	(2,600)	-
<b>Net assets</b>		<b>547</b>	<b>6,612</b>	<b>7,160</b>	<b>24,924</b>
<b>Funds of the Charity</b>					
Unrestricted funds	7	547		547	1,921
Restricted income funds	7		6,612	6,613	23,003
<b>Total funds</b>		<b>547</b>	<b>6,612</b>	<b>7,160</b>	<b>24,924</b>

Signed on behalf of the trustees: M Thomas September 13th. 2024



## Notes to the Financial Statements

### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### 1.1 General information and basis of preparation

Kingdom Impact is a Charitable Incorporated Organisation (CIO) in England.

The accounts (financial statements) have been prepared in accordance with the 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 issued in October 2019 (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The charity constitutes a public benefit entity as defined by FRS 102.

The accounts are prepared on a going concern basis under the historical cost convention. The accounts are presented in sterling which is the functional currency of the charity and are round to the nearest whole £.

#### 1.2 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

### 2. ACCOUNTING POLICIES

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the period.

#### 2.1 Fund accounting

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity. Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal. Transfers are made from unrestricted to restricted funds as necessary to prevent restricted funds from going into deficit. Transfers are also made between restricted funds according to requests from donors after the donations are made.

#### 2.2 Incoming resources

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to the income, if it is more likely than not that it will receive the resources and the amount can be quantified with reasonable accuracy. Voluntary income is received by way of donations and gifts and is included in full in the SoFA when receivable. Grants are included in the SoFA when the general income recognition criteria above are met. The value of services provided by volunteers has not been included in these accounts. Investment income is included when received.

## 2.3 Resources expended

Expenditure is recognized on an accrual basis as a liability is incurred. Expenditure includes any VAT that cannot be fully recovered, which is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them. The Trustees have carefully considered allocating support costs to restricted projects but with exceptions have decided not to.

Our income from the provision of accounting services is sufficient to pay for Support Costs and so our policy is only to allocate where the donors to restricted accounts are aware of the need to pay for such support and wish "their money" to be used in this way.

Normally we inform donors that 100% of their donations plus applicable Gift Aid (25%) reaches the projects they support.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the charity's legal constitution.

## 2.4 Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amounts advanced by the charity. Subsequently, they are measured at cash or other consideration expected to be received.

## 2.5 Creditors

Creditors and accruals are recognized when liability for payment is recognized but not paid.

## 2.6 Capital Assets

These are only capitalised for item expenditures in excess of £1,000.

### 3.1 ANALYSIS OF INCOME for the current year

	Unrestricted funds	Restricted funds	Total 2024 funds	Total 2023 funds
	£	£	£	£
<b>Voluntary Income</b>				
Donations	245	73,012	73,257	118,858
Gift Aid	25	17,891	17,916	27,296
Incoming Grants	-	2,800	2,800	2,000
<b>Total Voluntary Income</b>	<b>270</b>	<b>93,703</b>	<b>93,973</b>	<b>148,154</b>
<b>Charitable activities</b>				
Sales	4,676	225	4,901	4,846
Events	67	-	67	
Interest	228	-	228	
<b>Total other charitable activities</b>	<b>4,971</b>	<b>225</b>	<b>5,196</b>	<b>4,846</b>
<b>Total Income</b>	<b>5,241</b>	<b>93,928</b>	<b>99,169</b>	<b>153,000</b>

### 3.2 Comparative Income

#### Statement for 2023

	Unrestricted funds	Restricted funds	Total 2023 funds	Total 2022 funds
	£	£	£	£
Donations and legacies				
Donations	4,356	114,502	118,858	75,815
Gift Aid	1,355	25,941	27,296	17,861
Incoming Grants	-	2,000	2,000	-
<b>Total donations and legacies</b>	<b>5,711</b>	<b>142,443</b>	<b>148,154</b>	<b>93,676</b>
Other trading activities				
Sales	4,846	-	4,846	4,877
<b>Grand Total Incoming Resources</b>	<b>10,557</b>	<b>142,443</b>	<b>153,000</b>	<b>98,553</b>

#### 4.1 ANALYSIS OF EXPENDITURE for the current year

	Unrestricted funds	Restricted funds	Total 2024 funds	Total 2023 funds
	£	£	£	£
<b>Expenditure on generating funds</b>				
<b>funds</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Publicity	-	-	-	300
Web Site	106	-	106	106
Event Costs	59	-	59	-
Office Costs	110	-	110	126
<b>Total Expenditure on generating funds</b>	<b>275</b>	<b>-</b>	<b>275</b>	<b>532</b>
<b>Expenditure on charitable activities</b>				
Postage	-	191	191	74
Equipment	(300)	95	(205)	300
Bank Charges	120	-	120	
Grants to institutions	-	95,014	95,014	115,346
Grants to individuals	-	18,240	18,240	16,537
Overseas Visits	-	3,199	3,199	659
Bad Debt Write Off	-	-	-	-
Safeguarding	-	-	-	42
Governance - Independent Examination)	100	-	100	594
<b>Total expenditure on charitable activities</b>	<b>(80)</b>	<b>116,739</b>	<b>116,659</b>	<b>133,552</b>
<b>Grand Total Expenditures</b>	<b>195</b>	<b>116,739</b>	<b>116,934</b>	<b>134,084</b>

## 4.2 Disclosure of significant grants 2024

<b>Funds</b>	<b>Type of Beneficiary</b>	<b>Type of Project</b>	<b>Grants £</b>
Malawi Janets House	Orphanage Institution	Hardship	7,050
Malawi Empowerment	Church Institution	Community Development	29,585
Malawi Crisis	Pastors	Floods with loss of life	500
<b>Sub Total Malawi</b>			<b><u>37,135</u></b>
S Stoffels	Pastor	Christian Mission	5,643
Kingdom Impact South Africa	NGO Institution	Christian Mission	18,665
KISA Empowerment	NGO Institution	Christian Business	2,170
KICO Building	NGO Institution	Christian Mission	1,638
S.A. Project 2023	Individual	Christian Mission	2,450
Oviston Lodge Purchase	NGO Institution	Christian Mission	13,430
<b>Sub Total South Africa</b>			<b><u>43,996</u></b>
Education Bursary Gwakisa	Individual	Hardship, sponsorship	820
FindNewLife for David	NGO Institution	Special Case, Hardship	2,400
KIT Working Capital Fund	NGO Institution	Community Development	4,070
Kingdom Impact Tanzania	NGO Institution	Community Development	10,078
<b>Sub Total Tanzania</b>			<b><u>17,368</u></b>
Kenya Nairobi Churches	Pastor	Christian Mission	3,095
Africa Inland Mission	NGO Institution	Community Development	70
Cameroon Ark	NGO Institution	Hardship	2,775
MAF-International	Mission Institution	Church Planting	12,000
UK Hardship	Mission Institution	Christian MissionHardship - Foodbank	300
<b>Subtotal Other</b>			<b><u>18,240</u></b>
	<b>Total Grants</b>		<b>116,739</b>
	Total Grants through Institutions		<b>104,231</b>
	Total Grants through Individuals		<b>12,508</b>
	<b>Total Restricted Expenditures</b>		<b>116,739</b>

## 7. CHARITY FUNDS

### 7.1 Details of All Funds with movements during the CURRENT reporting period 2024

Fund	Opening Balance	Income	Expenditure	Transfers	Closing Balance
General Unallocated	1,921	5,242	(195)	(6,421)	547
<b>Total Unrestricted</b>	<b>1,921</b>	<b>5,242</b>	<b>(195)</b>	<b>(6,421)</b>	<b>547</b>
Malawi Janets House	3,046	4,982	(7,050)		978
Malawi Empowerment	513	17,306	(29,585)	11,812	46
Malawi Crisis	-	-	(500)	500	-
<b>Sub Total Malawi</b>	<b>3,559</b>	<b>22,288</b>	<b>(37,135)</b>	<b>12,312</b>	<b>1,024</b>
S Stoffels	468	5,344	(5,643)	(169)	(0)
Kingdom Impact South Africa	472	17,249	(18,665)	1,050	106
KISA Empowerment	5,000	1,250	(2,170)	(1,000)	3,080
KICO Building	-	1,688	(1,638)	(50)	-
S.A. Project 2023	2,450	-	(2,450)		-
Oviston Lodge Purchase	-	8,438	(13,430)	5,000	8
<b>Sub Total South Africa</b>	<b>8,390</b>	<b>33,968</b>	<b>(43,996)</b>	<b>4,831</b>	<b>3,193</b>
Education Bursary Gwakisa	-	813	(820)	8	-
FindNewLife for David	-	2,400	(2,400)		-
KIT Working Capital Fund	-	-	(4,070)	4,100	30
Kingdom Impact Tanzania	312	8,325	(10,078)	1,500	59
<b>Sub Total Tanzania</b>	<b>312</b>	<b>11,538</b>	<b>(17,368)</b>	<b>5,608</b>	<b>89</b>
Kenya Nairobi Churches	896	2,169	(3,095)	70	40
Africa Inland Mission	-	70	(70)		-
Cameroon Ark	96	3,895	(2,775)		1,216
MAF-International	<b>9,750</b>	20,000	(12,000)	(16,700)	1,050
UK Hardship	-	-	(300)	300	-
<b>Total Restricted</b>	<b>23,003</b>	<b>93,928</b>	<b>(116,739)</b>	<b>6,421</b>	<b>6,613</b>
<b>TOTAL - All Funds</b>	<b>24,924</b>	<b>99,169</b>	<b>(116,934)</b>	<b>-</b>	<b>7,160</b>

### 7.2 Details of All Funds with movements during the previous reporting period 2023

<b>Fund</b>	<b>Opening Balance</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>Closing Balance</b>
General Unallocated	1,092	10,557	(1,338)	(8,390)	1,921
<b>Total Unrestricted</b>	<b>1,092</b>	<b>10,557</b>	<b>(1,338)</b>	<b>(8,390)</b>	<b>1,921</b>
Malawi Janets House	313	10,093	(7,360)		3,046
Malawi Empowerment	-	3,913	(3,400)		513
<b>Sub Total Malawi</b>	<b>313</b>	<b>14,006</b>	<b>(10,760)</b>	<b>-</b>	<b>3,559</b>
S Stoffels	-	4,325	(3,942)	85	468
Kingdom Impact South Africa	347	33,951	(33,826)		472
KISA Empowerment	-	10,000	(5,000)		5,000
S.A. Project 2023	2,575	375	(500)		2,450
<b>Sub Total South Africa</b>	<b>2,922</b>	<b>48,651</b>	<b>(43,268)</b>	<b>85</b>	<b>8,390</b>
Tanzania Bursary	88	3,962	(4,070)	20	-
Tanzania GFAP Church	-	620	(620)	-	-
Tanzania KLPT Church	8	2,666	(4,935)	2,261	-
Tanzania EMERGENCY	504	-	-	(504)	-
Tanzania House	-	10,749	(12,041)	1,292	-
Kingdom Impact Tanzania	-	14,745	(16,454)	2,021	312
<b>Sub Total Tanzania</b>	<b>600</b>	<b>32,742</b>	<b>(38,120)</b>	<b>5,090</b>	<b>312</b>
Kenya Nairobi Churches	770	1,568	(1,692)	250	896
Mauritania Underground Church	-	25	(1,183)	1,158	-
Cameroon Ark	311	10,358	(10,573)		96
UK Hardship		1,343	(2,250)	907	-
UK Church Planting	-	-	(900)	900	-
UK Mission Support	-	33,750	(24,000)	-	9,750
<b>Total Restricted</b>	<b>4,916</b>	<b>142,443</b>	<b>(132,746)</b>	<b>8,390</b>	<b>23,003</b>
<b>TOTAL - All Funds</b>	<b>6,008</b>	<b>153,000</b>	<b>(134,084)</b>	<b>-</b>	<b>24,924</b>

(Continued)

### 7.3 Reasons for transfers current year

<b>Transfers from</b>	<b>Transfers To</b>	<b>Reason</b>	<b>Amount</b>
KISA Empowerment	KISA	Agreement to fund emergencies	(1,000)
General Unallocated	Kingdom Impact Tanzania	Funding Cashew Plantation	(1,000)
General Unallocated	Kingdom Impact Tanzania	Christmas + Emergency	(500)
General Unallocated	KIT Working Capital	Designation KIT Working Capital	(4,100)
General Unallocated	Kenya Churches	Designation	(70)
General Unallocated	Malawi empowerment	Designation	(312)
General Unallocated	UK Hardship	Designation for Peter Bailey support	(100)
S Stoffels	General Unallocated	Reverse designation made in 2023	169
MAF-International	Malawi empowerment	Donor Request	(8,000)
MAF-International	Malawi empowerment	Donor Request	(3,500)
MAF-International	Oviston Lodge Purchase	Donor Request	(5,000)
MAF-International	UK Hardship	Donor Request	(200)

**Kingdom Impact**

England & Wales - Charity number 1174500

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# Accounts

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**KINGDOM IMPACT**

**Charity Registration No. 1174500**

**TRUSTEES' REPORT AND ACCOUNTS  
FOR THE YEAR ENDED 31 AUGUST 2023**

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## Trustees' annual report for the period:

From: 1<sup>st</sup>.September 2022                      To: August 31st. 2023

Charity name:                                      Kingdom Impact  
Charity registration number:                1174500

### Objectives and Activities

The charitable purpose of Kingdom Impact according to our foundational document is "The advancement of the Christian faith and the relief of need for the public benefit, by making grants of money to not for profit organisations in Tanzania, Malawi, South Africa or such other countries as the trustees may decide."

Grants are made in the context of long-lasting relationships between the beneficiaries and the donors. These have been formed through Churches in Bedford and NewFrontiers, an international network of churches.

Our practice is to seek relationships that would benefit from grants of money that relieve hardship and enable the creation of sustainable economic development. Grants are provided in the context of advancing the Christian faith without prejudice as to race, creed, or other factors.

The trustees follow the Charity Commission's guidance on public benefit.

### Achievements and performance

Kingdom Impact has now completed its sixth year of operation.

Most of our income came from the continuing personal donations of our supporters to projects or mission support through restricted funds. Many of our donors are involved with the fulfilment of the subsequent grants that are made including the receipt of newsletters from beneficiaries and occasionally from visits.

Our fundraising project "Kingdom Impact Accounts" continues to provide sales income on a regular basis from 12 Churches or Charities who are signed up with our licences for accounting software or for accounting services. Income from this stream covers all our own administrative expenditures with some surplus for grants.

This year we received a grant of £2,000 from the Bishop Radford Trust with the condition that it was matched by the same amount from our own resources. The grant was for an agricultural self-sustaining project to be managed by Pastor Elisha Msemwa in Iringa, Tanzania for his personal support and that of seven orphans in his care. The project was completed on time and with good results although, sadly, one of the orphans in the pastor's care died during hospitalisation from a chest infection.

Review of Grants by restricted fund and country:

The following discussion of grants should be read in connection with Note 7 - Funds of the Charity at Page 14 and the newly required Analysis of Significant Grants at Page 13.

As a grant making charity our aim first of all is to honour the wishes of our donors, many of whom are closely involved in communicating with beneficiaries and in administration of grants..

Our strategy is to make most of our projects self-sustaining and to treat money spent short term as providing for the future with less dependency on external funds.

### **South Africa**

We support Kingdom Impact South Africa - the NGO run by Andy and Rose Freeks at Oviston, Central Cape. KISA runs residential "Resurgence Programmes" taking up to 15 young people for approximately 2 months and achieving excellent results in terms of lives set free from drugs and other problems. Looking to the future we have recently funded a work related programme to earn money locally for the ministry and also to provide employment opportunities for young people. Locally in South Africa employment opportunities for young people are very poor. We also support a similar but smaller venture run by Pastor and Mrs Stoffels at Johannesburg.

### **Tanzania**

This year we have set up "Kingdom Impact Tanzania" a locally registered NGO Non Profit organisation with Pastor Edward Mhone as the Chair and CEO with a board of trustees. All of the projects at Mbeya and Iringa have now been handed over to Edward in order to give better local management to Edward and his team. They are also generating their own projects leading to enhanced community development best practice. The emphasis again is on self sustaining projects which are mainly agriculture. We wish to find and support other non agri projects not subject to the unknowns of food production. We are also very aware that money intended for projects is used for medical emergencies which arise.

### **Malawi**

Janet's House Orphanage is our main project run by Yabok Social Welfare and houses 9 orphans. We provide grants for food, normal operating costs and this year a study/library extension has been provided by donations in memory of a close relative of the founder of Janet's House. We have continued funding Self sustaining projects through Pastors Alec Mulalo and Helix Chigonmlunje.

### **Kenya**

These funds have been channelled through an ongoing relationship with Pastor Tonny Onyanga who pastors Churches in Nairobi. Our projects again are self-sustaining employment producing but we are also involved in Orphan support and establishing a suitable owned meeting place for the main Church centre.

### **Cameroon Ark**

Work has nearly been completed to provide a research visitor centre in a village within the rainforest. This community development plus ecology safeguarding project has been provided and managed by a group of Scientists headed by Dr Andrew Spicer who has made one visit since the project was started. Cameroon Ark is a locally established NGO.

### **UK Charities (Specific Grants made)**

Kings Arms Trust, Bedford - £12,000

All Nations Church, Fir Vale, Sheffield - £500

Ministerial Student Education fees - £400

Missionary Aviation Fellowship (UK) Training Sponsorship - £25,000 . This project continues into 2023\_2024 on a monthly standing order basis from funds received..

## Financial review

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011, and the relevant version of the 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).

	<u>Year 2023</u>	<u>Year 2022</u>
Income	£153,000	£98,553
Expenditure	£134,084	£106,65
Net Assets/Funds	£24,924	£6,008

This year we received several one-off high value donations which are probably not to be repeated.

The expenditure of this income has been committed to ongoing projects into 2024.  
There are no uncertainties relating to Kingdom Impact being a going concern.

## Reserves Policy

The Trustees have considered their exposure to financial risk and believe that all liabilities are covered on an ongoing basis through our monthly licence fee income which more than covers administration fees. The reserves policy is to hold not more than 6 months of expenditure relating to administrative overhead as unrestricted reserves. The actual unrestricted reserves in the current year are £ 1,921 (2022 £845)

The Restricted Reserves at year end are restricted to committed expenditures in the next 12 months and amounts to £ 23,003 (2022 £5,163)

All restricted reserves are for planned expenditures in the next financial year.

## Structure, governance, and management

The charity is a "Charitable Incorporated Organisation" with trustees and a constitution.

We have 5 trustees. (2022: 5). Trustees are selected from those who have the requisite governance skills and interpersonal skills to effect change, development, and progress.

Trustees meetings have been conducted Online, in person and by formal meetings. Governance has been greatly assisted by all records being online and accessible online by trustees.

The Charity is totally dependent on volunteer help which is gratefully acknowledged.

## Reference and administrative details

Name	<b>Kingdom Impact</b> (The charity name was changed from "Kingdom Impact Grants" in July 2023 at the Charity Commission and Lloyds Bank)
Another name the charity uses	Kingdom Impact Today
Registered charity number	1174500
Charity's principal address	128 Putnoe Lane Bedford, MK41 8LS

Trustee name	Office	Dates acted if not for the whole year	Appointed by:
John Gannon	General Administrator	Commenced February 2023	Trustees
Jonathan Jeacocke		Resigned March 2023	Trustees
Peter Rattu	S.A and Kenya Administrator		Trustees
Janet Ingle	Malawi Administrator		Trustees
Denis Spicer			Founders
Mervyn Thomas	Chair and Finance		Founders

## Declarations

The trustees declare that they have approved the trustees' report above

Signed on behalf of the charity's trustees/directors:

**Mervyn Thomas**



dated: September 1st. .2023

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF Kingdom Impact**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 August 2023 which are set out on pages 8 – 14.

### **Responsibilities and basis of report**

As the charity's trustees 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 charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the 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 my examination which gives me cause to believe that in, any material respect:

- 1) the accounting records were not kept in respect of the charity as required by section 130 of the Act;
- 2) accounts do not accord with those records, or
- 3) the accounts do not comply with the applicable requirements concerning the form and content of account as 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.

Awaiting signature:

Jeremy Lucas

Manor Cottage, School Lane,  
Bolnhurst, MK44 2EN

Dated:

## STATEMENT OF FINANCIAL ACTIVITIES

Year ending 31st. August 2023		Unrestricted income funds £	Restricted income funds £	Total funds 2023 £	Total funds 2022 £
	Note				
<b>Income from:</b>					
Donations and legacies		5,711	142,443	148,154	93,676
Other trading activities		4,846	-	4,846	4,877
<b>Total income</b>	<b>3</b>	<b>10,557</b>	<b>142,443</b>	<b>153,000</b>	<b>98,553</b>
<b>Expenditure on:</b>					
Generating funds		532	-	532	1,765
Charitable activities		806	132,746	133,552	104,886
<b>Total Expenditure</b>	<b>4</b>	<b>1,338</b>	<b>132,746</b>	<b>134,084</b>	<b>106,651</b>
<b>Net income/(expenditure)</b>		<b>9,219</b>	<b>9,697</b>	<b>18,916</b>	<b>(8,098)</b>
Transfers between funds	7	(8,390)	8,390	-	-
Net movement in funds		<b>829</b>	<b>18,087</b>	<b>18,916</b>	<b>(8,098)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		1,092	4,916	6,008	14,106
<b>Total funds carried forward</b>		<b>1,921</b>	<b>23,003</b>	<b>24,924</b>	<b>6,008</b>

## BALANCE SHEET

Year ending 31st. August 2023		Unrestricted income funds £	Restricted income funds £	Total funds 2023 £	Total funds 2022 £
	Note				
<b>Current assets</b>					
Debtors	5	1,824		1,824	1,124
Cash at bank and in hand		97	23,003	23,100	5,024
<b>Total current assets</b>		<b>1,921</b>	<b>23,003</b>	<b>24,924</b>	<b>6,148</b>
Creditors: amounts falling due within 1 year	6	-	-	-	(140)
<b>Net assets</b>		<b>1,921</b>	<b>23,003</b>	<b>24,924</b>	<b>6,008</b>
<b>Funds of the Charity</b>					
Unrestricted funds	7	1,921		1,921	1,092
Restricted income funds	7		23,003	23,003	4,916
<b>Total funds</b>		<b>1,921</b>	<b>23,003</b>	<b>24,924</b>	<b>6,008</b>

Signed on behalf of the trustees: M Thomas September 1st.. 2023



## Notes to the Financial Statements

### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### 1.1 General information and basis of preparation

Kingdom Impact is a Charitable Incorporated Organisation (CIO) in England.

The accounts (financial statements) have been prepared in accordance with the 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 issued in October 2019 (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The charity constitutes a public benefit entity as defined by FRS 102.

The accounts are prepared on a going concern basis under the historical cost convention. The accounts are presented in sterling which is the functional currency of the charity and are round to the nearest whole £.

#### 1.2 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

### 2. ACCOUNTING POLICIES

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the period.

#### 2.1 Fund accounting

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity. Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal. Transfers are made from unrestricted to restricted funds as necessary to prevent restricted funds from going into deficit.

#### 2.2 Incoming resources

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to the income, if it is more likely than not that it will receive the resources and the amount can be quantified with reasonable accuracy. Voluntary income is received by way of donations and gifts and is included in full in the SoFA when receivable. Grants are included in the SoFA when the general income recognition criteria above are met. The value of services provided by volunteers has not been included in these accounts. Investment income is included when received.

#### 2.3 Resources expended

Expenditure is recognized on an accrual basis as a liability is incurred. Expenditure includes any VAT that cannot be fully recovered, which is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them. The Trustees have carefully considered allocating support costs to restricted projects but with exceptions have decided not to.

Our income from the provision of accounting services is sufficient to pay for Support Costs and so our policy is only to allocate where the donors to restricted accounts are aware of the need to pay for such support and wish “their money” to be used in this way.

Normally we inform donors that 100% of their donations plus applicable Gift Aid (25%) reaches the projects they support.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the charity’s legal constitution.

#### 2.4 Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amounts advanced by the charity. Subsequently, they are measured at cash or other consideration expected to be received.

#### 2.5 Creditors

Creditors and accruals are recognized when liability for payment is recognized but not paid.

#### 2.6 Capital Assets

These are only capitalised for item expenditures in excess of £1,000.

### 3 ANALYSIS OF INCOME

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total 2023 funds</b>	<b>Total 2022 funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Donations and legacies				
Donations	4,356	114,502	118,858	75,815
Gift Aid	1,355	25,941	27,296	17,861
Incoming Grants	-	2,000	2,000	-
<b>Total donations and legacies</b>	<b>5,711</b>	<b>142,443</b>	<b>148,154</b>	<b>93,676</b>
Other trading activities				
Sales	4,846	-	4,846	4,877
<b>Grand Total Incoming Resources</b>	<b>10,557</b>	<b>142,443</b>	<b>153,000</b>	<b>98,553</b>

#### 4.1 ANALYSIS OF EXPENDITURE

	Unrestricted funds	Restricted funds	Total 2023 funds	Total 2022 funds
	£	£	£	£
Expenditure on generating funds funds				
Publicity	300	-	300	703
Web Site	106	-	106	106
Software Development	-	-	-	518
Office Costs	126	-	126	438
Total Expenditure on generating funds	<b>532</b>	-	<b>532</b>	<b>1,765</b>
<hr/>				
Expenditure on charitable activities				
Postage	-	74	74	6
Equipment	300	-	300	
Grants to institutions	-	91,346	91,346	47298
Grants to individuals	-	40,537	40,537	56002
Overseas Visits	-	659	659	
Bad Debt Write Off	-	-	-	1,440
Safeguarding	42	-	42	-
Governance - Independent Examination)	464	130	594	140
<b>Total expenditure on charitable activities</b>	<b>806</b>	<b>132,746</b>	<b>133,552</b>	<b>104,886</b>
<hr/>				
<b>Grand Total Expenditures</b>	<b>1,338</b>	<b>132,746</b>	<b>134,084</b>	<b>106,651</b>

#### 4.2 Transactions with trustees and related parties

None of the Trustees or related parties have been paid remuneration or received reimbursed expenses. Trustees have made donations to the charity amounting to £24,339 with related parties to trustees donating £4,882 in the year.

(continued)

## 4.2 Disclosure of significant grants

<b>Funds</b>	<b>Type of Beneficiary</b>	<b>Type of Project</b>	<b>Grants £</b>
Malawi Janets House	Orphanage Institution	Hardship	7,360
Malawi Empowerment	Pastors	Community Development	3,400
<b>Sub Total Malawi</b>			<b>10,760</b>
S Stoffels	Pastor	Christian Mission	3,942
Kingdom Impact South Africa	NGO Institution	Christian Mission	33,826
KISA Empowerment	NGO Institution	Christian Mission	5,000
S.A. Project 2023	NGO Institution	Christian Mission	500
<b>Sub Total South Africa</b>			<b>43,268</b>
Tanzania Bursary	Individual School Fee/Medical	Hardship	4,070
Tanzania GFAP Church	Church Institution	Christian Mission	620
Tanzania KLPT Church	Church Institution	Community Development	4,935
Tanzania House	NGO Institution	Community Development	12,041
Kingdom Impact Tanzania	NGO Institution	Community Development	16,080
<b>Sub Total Tanzania</b>			<b>37,746</b>
Kenya Nairobi Churches	Pastor	Christian Mission	1,692
Mauritania Underground Church	Pastor	Christian Mission	1,183
Cameroon Ark	NGO Institution	Community Development	9,784
UK Hardship	Individuals	Hardship	2,250
UK Church Planting	Church Institution	Church Planting	900
UK Mission Support	Mission Institution	Christian Mission	24,000
	Total Grants		<b>131,583</b>
	Total Grants through Institutions		<b>115,046</b>
	Total Grants through Individuals		<b>16,537</b>
	<b>Total Expenditures</b>		<b>134,084</b>

## 5 DEBTORS

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Gift Aid receivable	999	694
Trade Debtors	825	430
<b>Total Debtors</b>	<b>1,824</b>	<b>1124</b>

## 6 CREDITORS AND ACCRUALS

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Accrual for Independent Examiner	-	200
Other Accruals	-	48
<b>Total</b>	<b>-</b>	<b>248</b>

## 7.1 Details of All Funds with movements during the current reporting period 2023

Fund	Opening Balance	Income	Expenditure	Transfers	Closing Balance
General Unallocated	1,092	10,557	(1,338)	(8,390)	1,921
<b>Total Unrestricted</b>	<b>1,092</b>	<b>10,557</b>	<b>(1,338)</b>	<b>(8,390)</b>	<b>1,921</b>
Malawi Janets House	313	10,093	(7,360)		3,046
Malawi Empowerment	-	3,913	(3,400)		513
<b>Sub Total Malawi</b>	<b>313</b>	<b>14,006</b>	<b>(10,760)</b>	<b>-</b>	<b>3,559</b>
S Stoffels	-	4,325	(3,942)	85	468
Kingdom Impact South Africa	347	33,951	(33,826)		472
KISA Empowerment	-	10,000	(5,000)		5,000
S.A. Project 2023	2,575	375	(500)		2,450
<b>Sub Total South Africa</b>	<b>2,922</b>	<b>48,651</b>	<b>(43,268)</b>	<b>85</b>	<b>8,390</b>
Tanzania Bursary	88	3,962	(4,070)	20	-
Tanzania GFAP Church	-	620	(620)	-	-
Tanzania KLPT Church	8	2,666	(4,935)	2,261	-
Tanzania EMERGENCY	504	-	-	(504)	-
Tanzania House	-	10,749	(12,041)	1,292	-
Kingdom Impact Tanzania	-	14,745	(16,454)	2,021	312
<b>Sub Total Tanzania</b>	<b>600</b>	<b>32,742</b>	<b>(38,120)</b>	<b>5,090</b>	<b>312</b>
Kenya Nairobi Churches	770	1,568	(1,692)	250	896
Mauritania Underground Church	-	25	(1,183)	1,158	-
Cameroon Ark	311	10,358	(10,573)		96
UK Hardship		1,343	(2,250)	907	-
UK Church Planting	-	-	(900)	900	-
UK Mission Support	-	33,750	(24,000)	-	9,750
<b>Total Restricted</b>	<b>4,916</b>	<b>142,443</b>	<b>(132,746)</b>	<b>8,390</b>	<b>23,003</b>
<b>TOTAL - All Funds</b>	<b>6,008</b>	<b>153,000</b>	<b>(134,084)</b>	<b>-</b>	<b>24,924</b>

## 7.2 Reasons for transfers current year

Transfers from	Transfers To	Reason	Amount
Tanzania Emergency	Kingdom Impact Tanzania	Project Combined	504
General Unallocated	Various	Designations of free reserves	8,390

### 7.3 Details of All Funds with movements during the previous reporting period 2022

Fund	Opening Balance	Income	Expenditure	Transfers	Closing Balance
General Unallocated	1,935	23,196.00	(1,905)	(22,134)	1,092
<b>Total Unrestricted</b>	<b>1,935</b>	<b>23,196.0</b>	<b>(1,905)</b>	<b>(22,134)</b>	<b>1,092</b>
Malawi Janets House	309	5,493.00	(5,489)		313
Malawi Flood Appeal	-	480.00	(1,877)	1,397	-
Malawi Empowerment	1,000	4,750.00	(7,093)	1,343	-
<b>Sub Total Malawi</b>	<b>1,309</b>	<b>10,723</b>	<b>(14,459)</b>	<b>2,740</b>	<b>313</b>
S.A. Ministry	2,650	24,047.00	(26,350)	-	347
S.A. Project 2020	450	2,125.00	-	-	2,575
<b>Sub Total South Africa</b>	<b>3,100</b>	<b>26,172</b>	<b>(26,350)</b>	<b>-</b>	<b>2,922</b>
Tanzania Bursary	-	2,488.00	(2,400)		88
Tanzania Ndaga (NCH)	348	314.00	(1,330)	668	-
Tanzania Bethel Church		313.00	(7,132)	6,819	-
Tanzania GFAP Church	-	1,163.00	(1,155)		8
Tanzania KLPT Church	3,050	1,250.00	(5,711)	1,411	-
Tanzania Empowerment	455	18,165.00	(21,888)	3,268	-
Tanzania EMERGENCY	<b>500</b>	625.00	(3,621)	3,000	504
<b>Sub Total Tanzania</b>	<b>4,353</b>	<b>24,318</b>	<b>(43,237)</b>	<b>15,166</b>	<b>600</b>
Kenya Nairobi Churches	634	4,931.00	(4,795)		770
Ukraine Appeal(Catalyst)	-	625.00	(625)		-
Mauritania Underground Church	<b>1,897</b>	1,313.00	(6,743)	3,533	-
Cameroon Ark	<b>878</b>	5,275.00	(5,842)		311
UK Hardship	-	2,000.00	(2,695)	695	-
<b>Total Restricted</b>	<b>12,171</b>	<b>75,357</b>	<b>(104,746)</b>	<b>22,134</b>	<b>4,916</b>
<b>TOTAL - All Funds</b>	<b>14,106</b>	<b>98,553</b>	<b>(106,651)</b>	<b>-</b>	<b>6,008</b>

**Kingdom Impact**

England & Wales - Charity number 1174500

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# Accounts

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## **KINGDOM IMPACT GRANTS**

**TRUSTEES' REPORT AND ACCOUNTS  
FOR THE YEAR ENDED 31 AUGUST 2022**

**Charity Registration No. 1174500**

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## **Trustees' annual report for the period:**

From: 1<sup>st</sup>.September 2021                      To:     August 31st. 2022

Charity name:                                      Kingdom Impact Grants

Charity registration number:                1174500

### **Objectives and Activities**

The charitable purpose of Kingdom Impact according to our foundational document is “The advancement of the Christian faith and the relief of need for the public benefit, by making grants of money to not for profit organisations in Tanzania, Malawi, South Africa or such other countries as the trustees may decide.”

Grants are made in the context of long-lasting relationships between the beneficiaries and the donors which have been formed through Churches in Bedford, and in relationship to NewFrontiers, an international network of churches.

Our practice is to seek relationships that would benefit from grants of money that relieve hardship and enable the creation of sustainable economic development. Grants are always provided in the context of advancing the Christian faith without prejudice as to race, creed, or other factors.

The trustees follow the Charity Commission’s guidance on public benefit.

### **Achievements and performance**

Kingdom Impact grants has now completed its fifth year of operation.

Covid 19 and the recession arising from the Ukrainian war and inflation are now beginning to impact our donor's ability to fund our overseas aid. This year we have not received any external or “flow-through Grants” from any other organisations. Last year we received £22,000 of such Grants from the Catalyst network.

The emphasis this year continued to emphasise Self Sustaining Programmes (SSPs) to enable small businesses and farming projects to have investment, and support in order to increase income generation, although in the final months of the year there was the need to switch to the purchasing and supply of food. These programmes, as with all funding overseas, are experiencing huge inflationary pressures arising from fuel price increases affecting transport and fertilisers and consequently most payments.

Our fundraising project “Kingdom Impact Accounts” continues to provide sales income on a regular basis as some 10 Churches and Charities are signed up with our licences for accounting services. Income from this stream is used for our more needy projects mainly in Tanzania and Mauritania. Other than this, grants are made directly from restricted donations plus gift aid receipts on a monthly basis. Several of the restricted funds have future planned uses, but generally, we aim to keep minimal reserves.

### **Grants by Country Summary**

**Tanzania - £43,2375**

Self-Sustaining Projects in Mbeya Region for food production and employment £23K  
Self Sustaining Projects centred at Bethel Church Mbeya £7.1K  
Self-sustaining Projects centred at KLPT Church Dar es Salaam £6K  
Church Development and other help to God First Church Ituha, Mbeya £1.1K  
Medical Emergencies £3.6K  
Educational Bursary £2.4K

**South Africa - KISA £26,350**

We support Kingdom Impact South Africa - the NGO run by Andy and Rose Freeks at Oviston, Central Cape. KISA has run three residential "Resurgence Programmes" taking up to 15 young people for approximately 4 months and achieving excellent results with changed lives resulting.

**Malawi £14,459**

As we write this report we acknowledge our partnership with Rev Booker Metemela Banda who died July 31st. 2022' Since our formation Booker supported the aims and objectives of Kingdom Impact and encouraged us specifically to concentrate on Self sustaining projects which he championed himself in Malawi

Janet's House Orphanage run by Jacobi Charity £5.5K  
Chikwawa Flood Emergency support through Helix Chigon'mlunje £1.9K  
Self sustaining projects through Booker and Helix £7.1K

**Kenya £4,795**

These funds have been channelled through a growing relationship with Pastor Tonny Onyanga who pastors Churches in Nairobi. Our projects again are self-sustaining employment producing but we are also involved in Orphan support and establishing a suitable owned meeting place for the main Church centre.

**Mauritania £6,743**

We have partnered with Christians in this country but withhold details due to the sensitivity and security implicit in this country.

**Cameroon £5,842** Work has nearly been completed to provide a research visitor centre

**UK Hardship and Church Planting £2,695**

£1,000 was given to a new Church Plant in Cambridge  
We needed to write off a debt of £1,000 made to a homeless person as she became sick and was unable to pay as promised. The write-off was covered by a specific donation given for this need.  
Another debtor of £390 has been written off as a "fail-safe" measure after delays in repayment caused by another change in employment.

**Financial review**

The trustees have carefully considered risks and reserves during the financial year. Restricted funds are allocated to projects according to the donor's stated wishes or if income is. Unrestricted funds are allocated to projects according to prioritised needs.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011, and the

relevant version of the 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).

Income for 2022 was £98,553 with no grants. (2021 £121,471 with £22,021 Catalyst grants)  
Expenditure for 2022 was £106,651. (2021 £122,254 inclusive of Catalyst grants outwards)  
Ending fund balances for 2022 was £6,008 (2021 £14,106).

There are no uncertainties relating to Kingdom Impact being a going concern.

### **Reserves Policy**

The Trustees have considered their exposure to financial risk and believe that all liabilities are covered on an ongoing basis through our monthly licence fee income which more than covers administration fees. The reserves policy is to hold not more than 6 months of expenditure relating to administrative overhead as unrestricted reserves. The actual unrestricted reserves in the current year are £845 (2021 £1,935)

The Restricted Reserves at year end are restricted to planned but non-contracted expenditures in the next 6 months and amounts to £,5,163 (2021 £12,171)

### **Structure, governance, and management**

The charity is a "Charitable Incorporated Organisation" with trustees and a constitution.

We have 5 trustees. (2021: 5). Trustees are selected from those who have the requisite governance skills and interpersonal skills to effect change, development, and progress.

Trustees meetings have been conducted via Zoom, Email, and conversations with individual trustees. Governance has been greatly assisted by all records being online and accessible online by trustees.

The Charity is totally dependent on volunteer help which is gratefully acknowledged.

### **Reference and administrative details**

Name	<b>Kingdom Impact Grants</b>
Another name the charity uses	Kingdom Impact
Registered charity number	1174500
Charity's principal address	128 Putnoe Lane Bedford, MK41 8LS

Trustee name	Office	Dates acted if not for the whole year	Appointed by:
Jonathan Jeacocke			Trustees
Peter Rattu			Trustees
Janet Ingle			Trustees
Denis Spicer			Trustees
Mervyn Thomas	Chair		Trustees

## Declarations

The trustees declare that they have approved the trustees' report above

Signed on behalf of the charity's trustees/directors:



**Mervyn Thomas** dated: November 4th. 2022

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF Kingdom Impact Grants**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 August 2022 which are set out on pages 8 – 16

### **Responsibilities and basis of report**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

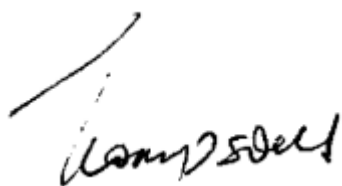
I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with my examination which gives me cause to believe that in, any material respect:

- 1) the accounting records were not kept in respect of the charity as required by section 130 of the Act;
- 2) accounts do not accord with those records, or
- 3) the accounts do not comply with the applicable requirements concerning the form and content of account as 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.



Signed:

Kevin Barrett FCCA

Thompsons Accountancy Services Limited

Grove House,

1 Grove Place

Bedford. MK40 3JJ

Dated: 08/12/2022

**STATEMENT OF FINANCIAL ACTIVITIES**  
**Year Ending 31st. August 2022**

	Note	Unrestricted income funds £	Restricted income funds £	Total funds 2022 £	Total funds 2021 £
<b>Income from:</b>					
Donations and legacies		18,319	75,357	93,676	118,064
Other trading activities		4,877	-	4,877	3,407
<b>Total income</b>	<b>3</b>	<b>23,196</b>	<b>75,357</b>	<b>98,553</b>	<b>121,471</b>
<b>Expenditure on:</b>					
Generating funds		1,765	-	1,765	897
Charitable activities		140	104,746	104,886	121,357
<b>Total Expenditure</b>	<b>4</b>	<b>1,905</b>	<b>104,746</b>	<b>106,651</b>	<b>122,254</b>
<b>Net income/(expenditure)</b>		<b>21,291</b>	<b>(29,389)</b>	<b>(8,098)</b>	<b>(783)</b>
Transfers between funds	7	(22,134)	22,134	-	-
Net movement in funds		(843)	(7,255)	(8,098)	(783)
<b>Reconciliation of funds:</b>					
Total funds brought forward		1,935	12,171	14,106	14,887
<b>Total funds carried forward</b>		<b>1,092</b>	<b>4,916</b>	<b>6,008</b>	<b>14,106</b>

(continued)

**BALANCE SHEET**

**Year Ending 31st. August 2022**

	Note	Unrestricted income funds £	Restricted income funds £	Total funds 2022 £	Total funds 2021 £
<b>Current assets</b>					
Debtors	5	1,124	-	1,124	1,669
Cash at bank and in hand		108	4,916	5,024	12,685
<b>Total current assets</b>		<b>1,232</b>	<b>4,916</b>	<b>6,148</b>	<b>14,354</b>
Creditors: amounts falling due within 1 year	6	(140)	-	(140)	(248)
<b>Net assets</b>		<b>1,092</b>	<b>4,916</b>	<b>6,008</b>	<b>14,106</b>
<b>Funds of the Charity</b>					
Unrestricted funds	7	1,092		1,092	1,935
Restricted income funds	7		4,916	4,916	12,171
<b>Total funds</b>		<b>1,092</b>	<b>4,916</b>	<b>6,008</b>	<b>14,106</b>



Signed on behalf of the trustees:

Mervyn Thomas November 4th. 2022

## Notes to the Financial Statements

### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### 1.1 General information and basis of preparation

Kingdom Impact Grants is a Charitable Incorporated Organisation (CIO) in England.

The accounts (financial statements) have been prepared in accordance with the 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 issued in October 2019 (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The charity constitutes a public benefit entity as defined by FRS 102.

The accounts are prepared on a going concern basis under the historical cost convention. The accounts are presented in sterling which is the functional currency of the charity and are round to the nearest whole £.

#### 1.2 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

### 2. ACCOUNTING POLICIES

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the period.

#### 2.1 Fund accounting

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity. Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal. Transfers are made from unrestricted to restricted funds as necessary to prevent restricted funds from going into deficit.

#### 2.2 Incoming resources

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to the income, if it is more likely than not that it will receive the resources and the amount can be quantified with reasonable accuracy. Voluntary income is received by way of donations and gifts and is included in full in the SoFA when receivable. Grants are included in the SoFA when the general income recognition criteria above are met. The value of services provided by volunteers has not been included in these accounts. Investment income is included when received.

#### 2.3 Resources expended

Expenditure is recognized on an accrual basis as a liability is incurred. Expenditure includes any VAT that cannot be fully recovered, which is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the charity's legal constitution.

#### 2.4 Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amounts advanced by the charity. Subsequently, they are measured at cash or other consideration expected to be received.

#### 2.5 Creditors

Creditors and accruals are recognized when liability for payment is recognized but not paid.

### 3 ANALYSIS OF INCOME

	Unrestricted funds	Restricted funds	Total 2022 funds	Total 2021 funds
	£	£	£	£
Donations and legacies				
Donations	14,749	61,066	75,815	79,069
Gift Aid	3,570	14,291	17,861	16,974
Incoming Grants	-	-	-	22,021
<b>Total donations and legacies</b>	<b>18,319</b>	<b>75,357</b>	<b>93,676</b>	<b>118,064</b>
Other trading activities				
Sales	4,877	-	4,877	3,407
<b>Grand Total Incoming Resources</b>	<b>23,196</b>	<b>75,357</b>	<b>98,553</b>	<b>121,471</b>

<b>Comparison for year 2021</b>	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total 2021 funds</b>
	£	£	£
Donations and legacies			
Donations	26,775	52,296	79,069
Gift Aid	3,461	13,515	16,975
Incoming Grants	-	22,021	22,021
<b>Total donations and legacies</b>	<b>30,236</b>	<b>87,832</b>	<b>118,065</b>
Other trading activities			
Sales	3,407	-	3,407
<b>Grand Total Incoming Resources</b>	<b>33,643</b>	<b>87,832</b>	<b>121,471</b>

(continued)

#### 4 ANALYSIS OF EXPENDITURE

	Unrestricted funds	Restricted funds	Total 2022 funds	Total 2021 funds
	£	£	£	£
Expenditure on generating funds funds				
Publicity	703	-	703	55
Web Site	106	-	106	262
Software Development	518	-	518	409
Office Costs	438	-	438	171
<b>Total Expenditure on generating funds</b>	<b>1,765</b>	<b>-</b>	<b>1,765</b>	<b>897</b>
Expenditure on charitable activities				
Postage	-	6	6	-
Grants to institutions	-			
General	-	47,298	47,298	32,751
Flow Through	-	-	-	19,196
Grants to individuals				
General	-	55,843	55,843	65,960
Uk Direct	-	159	159	3,250
Bad Debt Write Off	-	1,440	1,440	-
Independent Examination	140	-	140	200
<b>Total expenditure on charitable activities</b>	<b>140</b>	<b>104,746</b>	<b>104,886</b>	<b>121,357</b>
<b>Grand Total Expenditures</b>	<b>1,905</b>	<b>104,746</b>	<b>106,651</b>	<b>122,254</b>

#### Comparison for year 2021

	Unrestricted funds	Restricted funds	Total 2021 funds
	£	£	£
Expenditure on generating funds funds			
Publicity	55	-	55
Web Site	262	-	262
Software Development	409	-	409
Office Costs	171	-	171
<b>Total Expenditure on generating funds</b>	<b>897</b>	<b>-</b>	<b>897</b>
Expenditure on charitable activities			
Postage	-	-	-
Grants to institutions			
General	-	32,751	32,751
Flow Through	-	19,196	19,196
Grants to individuals			
General	-	65,960	65,960
Uk Direct	-	3,250	3,250
Bad Debt Write Off	-	-	-
Independent Examination	200	-	200
<b>Total expenditure on charitable activities</b>	<b>200</b>	<b>121,157</b>	<b>121,357</b>
	<b>1,097</b>	<b>121,157</b>	<b>122,254</b>

#### 4.1 Disclosure of significant grants made to institutions.

The following institutions received significant grants this year:

Kingdom Impact South Africa (an NGO supporting the ministry of Andy Freeks and family)

Kingdom Impact Tanzania (an NGO at Mbeya being formed to manage empowerment projects)

Jacobi Social Welfare, Malawi (an orphanage known as Janet's House)

Bethel Miracle Church, Mbeya, Tanzania

Cameroon Ark (an NGO in the Republic of Cameroon)

#### 4.2 Transactions with trustees and related parties

None of the Trustees or related parties have been paid remuneration or received reimbursed expenses.

Trustees have made donations to the charity amounting to £30,487 with related parties to trustees donating £4,060 in the year

#### 5 DEBTORS

	2022	2021
	£	£
Gift Aid receivable	694	696
Hardship Loan	-	650
Trade Debtors	430	323
<b>Total Debtors</b>	<b>1,124</b>	<b>1669</b>

#### 6 CREDITORS AND ACCRUALS

	2022	2021
	£	£
Accrual for Independent Examiner	140	200
Other Accruals	-	48
<b>Total</b>	<b>140</b>	<b>248</b>

(continued)

## 7. FUNDS of the CHARITY

### 7.1 Details of All Funds with movements during the current reporting period 2022

Fund	Opening Balance	Income	Expenditure	Transfers	Closing Balance
General Unallocated	1,935	23,196.00	(1,905)	(22,134)	1,092
<b>Total Unrestricted</b>	<b>1,935</b>	<b>23,196.0</b>	<b>(1,905)</b>	<b>(22,134)</b>	<b>1,092</b>
Malawi Janets House	309	5,493.00	(5,489)		313
Malawi Flood Appeal	-	480.00	(1,877)	1,397	-
Malawi Empowerment	1,000	4,750.00	(7,093)	1,343	-
<b>Sub Total Malawi</b>	<b>1,309</b>	<b>10,723</b>	<b>(14,459)</b>	<b>2,740</b>	<b>313</b>
S.A. Ministry	2,650	24,047.00	(26,350)	-	347
S.A. Project 2020	450	2,125.00	-	-	2,575
<b>Sub Total South Africa</b>	<b>3,100</b>	<b>26,172</b>	<b>(26,350)</b>	<b>-</b>	<b>2,922</b>
Tanzania Bursary	-	2,488.00	(2,400)		88
Tanzania Ndaga (NCH)	348	314.00	(1,330)	668	-
Tanzania Bethel Church		313.00	(7,132)	6,819	-
Tanzania GFAP Church	-	1,163.00	(1,155)		8
Tanzania KLPT Church	3,050	1,250.00	(5,711)	1,411	-
Tanzania Empowerment	455	18,165.00	(21,888)	3,268	-
Tanzania EMERGENCY	<b>500</b>	625.00	(3,621)	3,000	504
<b>Sub Total Tanzania</b>	<b>4,353</b>	<b>24,318</b>	<b>(43,237)</b>	<b>15,166</b>	<b>600</b>
Kenya Nairobi Churches	634	4,931.00	(4,795)		770
Ukraine Appeal(Catalyst)	-	625.00	(625)		-
Mauritania Underground Church	<b>1,897</b>	1,313.00	(6,743)	3,533	-
Cameroon Ark	<b>878</b>	5,275.00	(5,842)		311
UK Hardship	-	2,000.00	(2,695)	695	-
<b>Total Restricted</b>	<b>12,171</b>	<b>75,357</b>	<b>(104,746)</b>	<b>22,134</b>	<b>4,916</b>
<b>TOTAL - All Funds</b>	<b>14,106</b>	<b>98,553</b>	<b>(106,651)</b>	<b>-</b>	<b>6,008</b>

### 7.2 Reasons for transfers

Transfers from	Transfers To	Reason	Amount
General Fund	Restricted Funds	To prevent deficits	£22,134

### 7.3 Comparative Funds statement for 2021

Fund	Opening Balance	Income	Expenditure	Transfers	Closing Balance
General Unallocated	9,460	21,142	(1,106)	(27,561)	1,935
Anonymous Donation	-	12,500	-	(12,500)	-
<b>Total Unrestricted</b>	<b>9,460</b>	<b>33,642</b>	<b>(1,106)</b>	<b>(40,061)</b>	<b>1,935</b>
Malawi Janets House	248	4,526	(4,465)		309
Malawi Radio	-	-	-		-
Malawi Empowerment	-	4,675	(4,450)	775	1,000
Malawi Ministry	-	-	-		-
Malawi Covid	-	-	-		-
<b>Sub Total Malawi</b>	<b>248</b>	<b>9,201</b>	<b>(8,915)</b>	<b>775</b>	<b>1,309</b>
S.A. Empowerment	-	4,975	(4,350)	(625)	-
S.A. Ministry	1,320	18,065	(16,860)		2,525
S.A. Project 2020	450	-	-		450
S.A.Joshy Freeks	-	1,100	(350)	(625)	125
<b>Sub Total South Africa</b>	<b>1,770</b>	<b>24,140</b>	<b>(21,560)</b>	<b>(1,250)</b>	<b>3,100</b>
Tanzania Bursary	188	562	(750)		-
Tanzania Ndaga (NCH)	-	2,309	(3,580)	1619	348
Tanzania Bethel Church	2,790	63	(3,541)	688	-
Tanzania GFAP Church	-	899	(3,600)	2,701	-
Tanzania KLPT Church	250	5,375	(13,790)	11,215	3,050
Tanzania Empowerment	-	12,914	(25,207)	12,748	455
Tanzania EMERGENCY	-	1,560	(5,662)	4,602	500
Tanzania Covid	-	9,560	(9,560)	-	-
Catalyst CRDF	-	9,636	(9,636)		-
<b>Sub Total Tanzania</b>	<b>3,228</b>	<b>42,878</b>	<b>(75,326)</b>	<b>33,573</b>	<b>4,353</b>
Kenya Nairobi Churches	-	5,352	(8,926)	4,208	634
	-	-	-		-
<b>Sub Total Kenya</b>	<b>-</b>	<b>5,352</b>	<b>(8,926)</b>	<b>4,208</b>	<b>634</b>
Mauritania Underground Church	-	2,000	(103)		1,897
Cameroon Ark	181	2,957	(2,260)		878
UK Hardship	-	50	(705)	655	-
UK Empowerment	-	-	(100)	100	-
UK Church Planting	-	1,250	(3,250)	2,000	-
<b>Total Restricted</b>	<b>5,427</b>	<b>87,828</b>	<b>(121,145)</b>	<b>40,061</b>	<b>12,171</b>
<b>TOTALS - All Funds</b>	<b>14,887</b>	<b>121,470</b>	<b>(122,251)</b>	<b>-</b>	<b>14,106</b>

**Kingdom Impact**

England & Wales - Charity number 1174500

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# Accounts

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**KINGDOM IMPACT GRANTS**

**TRUSTEES' REPORT AND ACCOUNTS  
FOR THE YEAR ENDED 31 AUGUST 2021**

**Charity Registration No. 1174500**

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## Trustees' annual report for the period:

From: 1<sup>st</sup>.September 2020                      To:     August 31st. 2021

Charity name:                                      Kingdom Impact Grants

Charity registration number:                1174500

### Objectives and Activities

The charitable purpose of Kingdom Impact according to our foundational document is “The advancement of the Christian faith and the relief of need for the public benefit, by making grants of money to not for profit organizations in Tanzania, Malawi, South Africa or such other countries as the trustees may decide.”

Grants are made in the context of long-lasting relationships between the beneficiaries and the donors which have been formed, primarily through All Nations Church, Bedford, and associated Churches in relationship to NewFrontiers, an international network of churches.

Our practice is to seek relationships that would benefit from grants of money that relieve hardship and enable the creation of sustainable economic development. Grants are always provided in the context of advancing the Christian faith without prejudice as to race, creed, or other factors.

The trustees follow the Charity Commission’s guidance on public benefit.

### Achievements and performance

Kingdom Impact grants is now in its fourth year of operation with an increase in both income and expenditure.

Covid 19 has dramatically impacted all our partners both those overseas and those we seek to help in the UK. In Africa, we continue to see considerable hardship as the population has been locked down by governments with very few vaccines made available. In the Mbeya Region of Tanzania, where we are very involved we are having many Covid related deaths with much hardship as families lose wage-earners. The whole economy is very depressed and farmers are holding onto their harvests because if they sell they will lose their investment - they are in a downward spiral of increasing poverty.

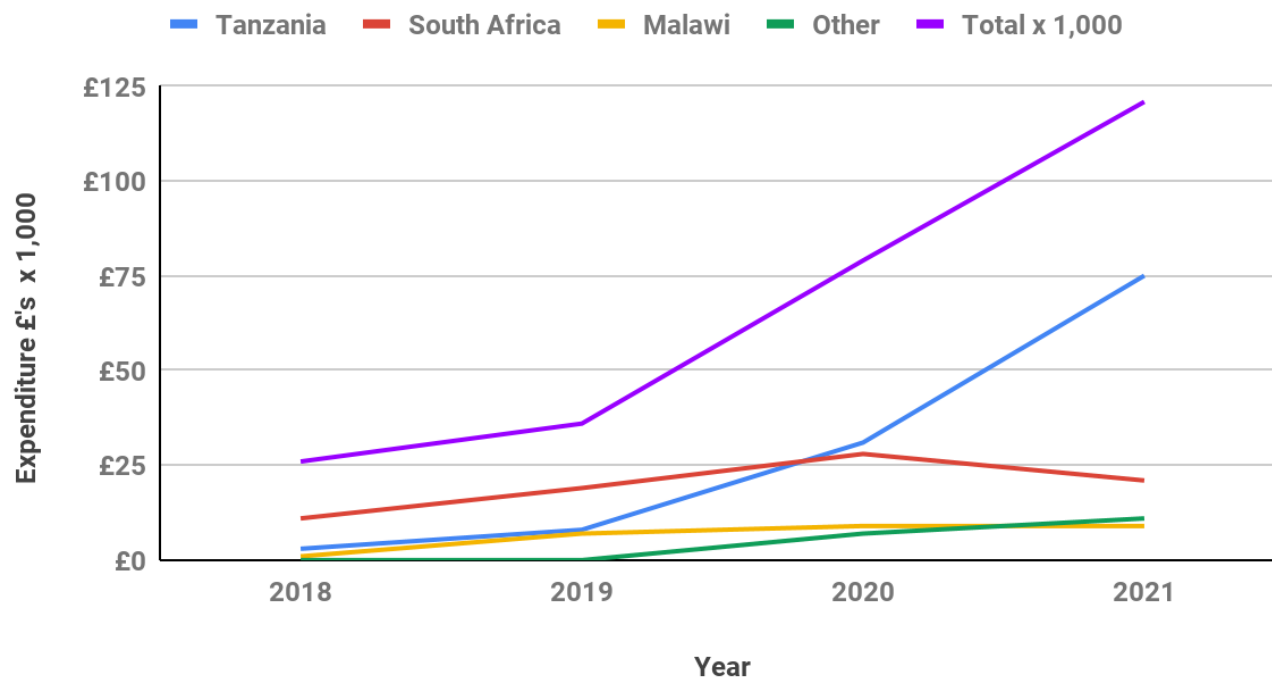
However, in such desperate circumstances, our donors are responding tremendously to the need. A special acknowledgment needs to be made to the Catalyst Network who have provided grants to us for immediate response in the form of food distribution and Microfinance investments in small business.

The emphasis this year has been to commence a number of Self Sustaining Programmes (SSPs) to enable small businesses and farming projects to have investment, support in order to increase income generation. Our Orphan and needy children support programmes have been reduced as a result of this but we may be forced to reconsider the decision as Covid induced poverty increases.

Our fundraising project “Kingdom Impact Accounts” continues to provide sales income on a regular basis as some 10 Churches, Charities, and businesses are signed up to our fund’s accounting licenses with other accounting services. The charity now requires the employment of a part-time accounting technician for continuity and resilience reasons and we hope to address this issue over the next 12 months.

## Financial Trends

### Kingdom Impact Expenditures by Year



## Financial review

The trustees have carefully considered risks and reserves during the financial year. The reserves (funds), both restricted and general, are allocated to projects according to the donor's stated wishes or if income is unrestricted, then according to prioritized needs.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011, and the relevant version of the 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).

Overall activity as measured by total outgoing resources was £120,839 (£78,774 in 2020). The increase in activity has occurred mainly in Tanzania as a result of increased donations being channeled to a country suffering very severely from the economy severely distressed as a result of Covid. We wish to thank our generous donors and especially the Catalyst Network who selected us as a partner for food distribution and microfinance projects in Tanzania. Uncommitted funds were £15,499 at year-end (£14,887 in 2020).

## Structure, governance, and management

The charity is a "Charitable Incorporated Organisation" with 5 trustees. (2020: 4). Trustees are selected from those who have the requisite governance skills and interpersonal skills to effect change, development, and progress.

Trustees meetings have been conducted by Zoom, Email, and telephone conversations with some socially distanced meetings with individual trustees. Governance has been greatly assisted by all records being online and accessible online by trustees.

The Charity is totally dependent on volunteer help which is gratefully acknowledged.

## Reference and administrative details

Name	<b>Kingdom Impact Grants</b>
Another name the charity uses	Kingdom Impact
Registered charity number	1174500
Charity's principal address	128 Putnoe Lane Bedford, MK41 8LS

Trustee name	Office	Dates acted if not for the whole year	Appointed by:
Jonathan Jeacocke		Appointed Feb 10th. 2021	Trustees
Peter Rattu			Trustees
Janet Ingle			Trustees
Denis Spicer			Trustees
Mervyn Thomas	Chair		Trustees

## Declarations

The trustees declare that they have approved the trustees' report above:

Signed on behalf of the charity's trustees/directors:



**Mervyn Thomas** dated: September 21st. 2020

(This page is scanned from Independent Examiners original)

## Independent examiner's report on the accounts

I report to the trustees on my examination of the accounts of the above charity for the year ended 31st.August 2021.

As the charity's trustees, 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 2011 Act and in carrying out my examination, I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination, which gives me cause to believe that, in any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act, or
- the accounts did not accord with the accounting records, or
- the accounts did 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.

Signed:



MG Aladewolu

Dated: 02/10/2021

Address: 25 Greyfriars Bedford. MK40 1HJ

## Statement of financial activities

	Note	Unrestricted funds £	Restricted funds £	Total Funds 2021 £	Total Funds 2020 £
<b>Income from:</b>					
Voluntary Income	3	30,236	65,809	96,043	64,461
Activities for generating funds		3,407	-	3,407	2,541
Charitable Activities		-	22,021	22,021	24,820
<b>Total income</b>		<b>33,643</b>	<b>87,830</b>	<b>121,471</b>	<b>91,822</b>
<b>Expenditure on:</b>					
Generating funds	4	842	-	842	1,388
Raising funds		55	-	55	-
Charitable activities		210	121,147	121,357	77,386
<b>Total Expenditure</b>		<b>1,107</b>	<b>121,147</b>	<b>122,254</b>	<b>78,774</b>
<b>Net income/(expenditure)</b>		<b>32,536</b>	<b>(33,317)</b>	<b>(783)</b>	<b>13,048</b>
Transfers between funds	7	(40,061)	40,061	-	-
<b>Net movement in funds</b>		<b>(7,525)</b>	<b>6,744</b>	<b>(783)</b>	<b>13,048</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		9,460	5,427	14,887	1,839
<b>Total funds carried forward</b>		<b>1,935</b>	<b>12,171</b>	<b>14,104</b>	<b>14,887</b>

## Balance Sheet

	Notes	Unrestricted funds £	Restricted funds £	Total Funds 2021 £	Total Funds 2020 £
<b>Current assets</b>					
Debtors	5	1,669		1,669	535
Cash at bank and in hand		514	12,171	12,685	15,137
<b>Total current assets</b>		<b>2,183</b>	<b>12,171</b>	<b>14,354</b>	<b>15,672</b>
Creditors: amounts falling due within one year	6	(248)	-	(248)	(785)
<b>Net current assets/(liabilities)</b>		<b>1,935</b>	<b>12,171</b>	<b>14,106</b>	<b>14,887</b>
<b>Total net assets</b>		<b>1,935</b>	<b>12,171</b>	<b>14,106</b>	<b>14,887</b>
<b>Funds of the Charity</b>					
Unrestricted funds	7	1,935		1,935	9,460
Restricted income funds	7		12,171	12,171	5,427
<b>Total funds</b>		<b>1,935</b>	<b>12,171</b>	<b>14,106</b>	<b>14,887</b>



Signed on behalf of the trustees:

Mervyn Thomas September 21st. 2021

## Notes to the Financial Statements

### 1. BASIS OF PREPARATION

#### 1.1 Basis of accounting

The accounts (financial statements) have been prepared in accordance with the relevant version of the 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) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The accounts (financial statements) have been prepared to give a 'true and fair view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the relevant version of the 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) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The charity constitutes a public benefit entity as defined by FRS 102.

#### 1.2 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

### 2. ACCOUNTING POLICIES

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the period.

#### 2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. and in accordance with the Companies Act 2006 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

#### 2.2 Fund accounting

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity. Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal. Transfers are made from unrestricted to restricted funds as necessary to prevent restricted funds from going into deficit.

#### 2.3 Incoming resources

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to the income, it is more likely than not that it will receive the resources and the amount can be quantified with reasonable accuracy. Voluntary income is received by way of donations and gifts and is included in full in the SoFA when receivable. Grants are included in the SoFA when the general income recognition criteria above are met and in the case of performance-related grants income is

recognized to the extent that the specified goods or services have been provided. Donated services and facilities are included at the value to the charity where this can be measured reliably. The value of services provided by volunteers has not been included in these accounts. Investment income is included when received.

#### 2.4 Resources expended

Expenditure is recognized on an accrual basis as a liability is incurred. Expenditure includes any VAT that cannot be fully recovered, which is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the charity's legal constitution.

#### 2.5 Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at cash or other consideration expected to be received.

#### 2.6 Creditors

Creditors and accruals are recognized when liability for payment is recognized but not paid.

### 3. ANALYSIS OF INCOME

	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£	£
<b>Voluntary Income</b>				
Donations	26,775	52,296	79,069	53,879
Gift Aid	3,461	13,515	16,974	10,582
<b>Total Voluntary Income</b>	<b>30,236</b>	<b>65,811</b>	<b>96,043</b>	<b>64,461</b>
<b>Activities for generating funds</b>				
Sales	3,407	-	3,407	2,541
<b>Total Activities for generating Funds</b>	<b>3,407</b>	<b>-</b>	<b>3,407</b>	<b>2,541</b>
<b>Charitable Activities</b>				
Incoming Grants	-	22,021	22,021	<b>24,820</b>
<b>Grand Total Incoming Resources</b>	<b>33,643</b>	<b>87,832</b>	<b>121,471</b>	<b>91,822</b>

#### 4. ANALYSIS OF EXPENDITURE

	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£	£
<b>Expenditure on generating funds</b>				
Equipment	-	-	-	629
Office Costs	171	-	171	47
Website	262	-	262	87
Software Development	409	-	409	550
<b>Total expenditure on generating funds</b>	<b>842</b>	<b>-</b>	<b>842</b>	<b>1,388</b>
<b>Expenditure on raising Funds</b>				
Publicity	55	-	55	75
<b>Total expenditure on raising funds</b>	<b>55</b>	<b>-</b>	<b>55</b>	<b>75</b>
<b>Expenditure on charitable activities</b>				
UK Donations outwards	10	-	10	
Grants	-	98,701	98,701	51,731
Grants(UK Direct)	-	3,250	3,250	390
Grants - Flow through	-	19,196	19,196	24,820
Governance	200	-	200	400
<b>Total expenditure on charitable activities</b>	<b>210</b>	<b>121,147</b>	<b>121,357</b>	<b>77,386</b>
<b>Grand Total Outgoing Resources</b>	<b>1,107</b>	<b>121,147</b>	<b>122,254</b>	<b>78,849</b>

#### 4.1 Transactions with trustees and related parties

None of the Trustees or related parties have been paid any remuneration or received any benefits from employment with the charity.

## 5. DEBTORS

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Gift Aid Receivable	696	535
Loan for hardship reasons	650	
Trade Debtors	323	
<b>Total</b>	<b>1,669</b>	<b>535</b>

## 6. CREDITORS

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Creditors	-	385
Accrual for Independent Examiner	200	400
Accrual for unfinished work	48	
<b>Total</b>	<b>248</b>	<b>785</b>

(Cont)

## 7. FUNDS of the CHARITY

### 7.1 Details of All Funds with movements during the current reporting period 2021

Fund	Opening Balance	Income	Expenditure	Transfers	Closing Balance
General Unallocated	9,460	21,142	(1,106)	(27,561)	1,935
Anonymous Donation	-	12,500	-	(12,500)	-
<b>Total Unrestricted</b>	<b>9,460</b>	<b>33,642</b>	<b>(1,106)</b>	<b>(40,061)</b>	<b>1,935</b>
Malawi Janets House	248	4,526	(4,465)		309
Malawi Radio	-	-	-		-
Malawi Empowerment	-	4,675	(4,450)	775	1,000
Malawi Ministry	-	-	-		-
Malawi Covid	-	-	-		-
<b>Sub Total Malawi</b>	<b>248</b>	<b>9,201</b>	<b>(8,915)</b>	<b>775</b>	<b>1,309</b>
S.A. Empowerment	-	4,975	(4,350)	(625)	-
S.A. Ministry	1,320	18,065	(16,860)		2,525
S.A. Project 2020	450	-	-		450
S.A.Joshy Freeks	-	1,100	(350)	(625)	125
<b>Sub Total South Africa</b>	<b>1,770</b>	<b>24,140</b>	<b>(21,560)</b>	<b>(1,250)</b>	<b>3,100</b>
Tanzania Bursary	188	562	(750)		-
Tanzania Ndaga (NCH)	-	2,309	(3,580)	1619	348
Tanzania Bethel Church	2,790	63	(3,541)	688	-
Tanzania GFAP Church	-	899	(3,600)	2,701	-
Tanzania KLPT Church	250	5,375	(13,790)	11,215	3,050
Tanzania Empowerment	-	12,914	(25,207)	12,748	455
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Tanzania Covid	-	9,560	(9,560)	-	-
Catalyst CRDF	-	9,636	(9,636)		-
<b>Sub Total Tanzania</b>	<b>3,228</b>	<b>42,878</b>	<b>(75,326)</b>	<b>33,573</b>	<b>4,353</b>
Kenya Nairobi Churches	-	5,352	(8,926)	4,208	634
	-	-	-		-
<b>Sub Total Kenya</b>	<b>-</b>	<b>5,352</b>	<b>(8,926)</b>	<b>4,208</b>	<b>634</b>
Mauritania Underground Church	-	2,000	(103)		1,897
Cameroon Ark	181	2,957	(2,260)		878
UK Hardship	-	50	(705)	655	-
UK Empowerment	-	-	(100)	100	-
UK Church Planting	-	1,250	(3,250)	2,000	-
<b>Total Restricted</b>	<b>5,427</b>	<b>87,828</b>	<b>(121,145)</b>	<b>40,061</b>	<b>12,171</b>
<b>TOTALS - All Funds</b>	<b>14,887</b>	<b>121,470</b>	<b>(122,251)</b>	<b>-</b>	<b>14,106</b>

## 7.2 Reasons for transfers

<b>Transfers from</b>	<b>Transfers To</b>	<b>Reason</b>	<b>Amount</b>
Anonomous Donation	Tanzania KLPT Church	Donor Decision	6,450
Anonomous Donation	UK Church Planting	Donor Decision	2,000
Anonomous Donation	Tanzania KLPT Church	Donor Decision	3,050
General Unallocated	Various Projects	To meet needs	27,911
S.A. Ministry	Tanzania EMERGENCY	Donor Decision	1,250