

Charity registration number 1175701

Company registration number CE011697 (England and Wales)

KINGDOM ENCOUNTER
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024

KINGDOM ENCOUNTER

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr David Harris
Mr Emmanuel Apiafi-Hailsham (Appointed 31 December 2023)
Mr Timothy Adelegan
Mrs Noreen Harris

Company number

CE011697

Registered office

51 Oakleigh Avenue
Edgware
Middlesex
HA8 5DR

Independent examiner

Harvine Consultants Ltd
27 Keble Close
Crawley
RH10 3TD

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KINGDOM ENCOUNTER

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 30 JUNE 2024

The trustees present their annual report and financial statements for the year ended 30 June 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The object of the CIO is, for the public benefit, the advancement of the Christian faith in the London Borough of Harrow and such other parts of the United Kingdom and the world as the Charity Trustees may from time to time decide.

1. Religious Activities

The Charity conducts several religious activities such as meeting with core team on a bi-weekly basis to discuss future programmes and planning. Meeting bi-weekly bible studies, discipleship and mentoring. Outreaches in the local community, working with various local Church's. Speaking engagements within the local Church.

2. Proclamation of Gospel Events

Annual three-day conference in London proclaiming the Gospel message and Christian teachings. Regional outreach worship event used to proclaim the Gospel message. Outreaches in the local community, sharing the Gospel message through one-on-one interaction.

The CIO organises several Christian education programmes in order to advance the faith of members and community.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Activities

Our Charity continued to provide various activities to ensure that the Christian religion is advanced in our local environment.

Activities such as:

1. Worshipping twice a week with regular advertising through evangelism by dropping leaflet to houses in order to invite them to worship and advance their Christian faith.
2. Regular Bible training for our members and general public to enable them to grow their Christian faith.
3. Regular outreach programs to enable us to be able to invite members of public.

Achievements and performance

Financial review

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

KINGDOM ENCOUNTER

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2024

Structure, governance and management

The charity is a company limited by guarantee.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr David Harris

Mr Emmanuel Apiafi-Hailsham

(Appointed 31 December 2023)

Mr Timothy Adelegan

Mrs Noreen Harris

Recruitment and appointment of trustees

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

The trustees' report was approved by the Board of Trustees.

David Harris

[David Harris \(Apr 30, 2025 10:37 GMT+1\)](#)

Mr David Harris

Trustee

20 April 2025

KINGDOM ENCOUNTER

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF KINGDOM ENCOUNTER

I report to the trustees on my examination of the financial statements of Kingdom Encounter (the charity) for the year ended 30 June 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Harvine Consultants

Harvine Consultants (Apr 30, 2025 10:38 GMT+1)

Harvine Consultants Ltd
Chartered Certified Accountants

Dated: 20 April 2025

KINGDOM ENCOUNTER

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2024

	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Income from:			
Donations and legacies	4	28,364	34,749
Charitable activities	3	12,277	14,302
		<hr/>	<hr/>
Total income		40,641	49,051
 Expenditure on:			
Charitable activities	5	42,413	48,328
		<hr/>	<hr/>
Total expenditure		42,413	48,328
		<hr/>	<hr/>
Net income/(expenditure) and movement in funds		(1,772)	723
 Reconciliation of funds:			
Fund balances at 1 July 2023		2,759	2,036
		<hr/>	<hr/>
Fund balances at 30 June 2024		987	2,759
		<hr/>	<hr/>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

KINGDOM ENCOUNTER

BALANCE SHEET

AS AT 30 JUNE 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	9		945		1,257
Current assets					
Cash at bank and in hand		442		1,922	
Creditors: amounts falling due within one year	10	(400)		(420)	
Net current assets			42		1,502
Total assets less current liabilities			987		2,759
The funds of the charity					
Unrestricted funds	11		987		2,759
			987		2,759

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 June 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 20 April 2025

David Harris

[David Harris \(Apr 30, 2025 10:37 GMT+1\)](#)

Mr David Harris

Trustee

Company registration number CE011697 (England and Wales)

KINGDOM ENCOUNTER

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2024

1 Accounting policies

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

KINGDOM ENCOUNTER

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2024

1 Accounting policies (Continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	20% on cost
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1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Charitable events income	10,077	8,245
Gift aid	2,200	6,057
	<u>12,277</u>	<u>14,302</u>

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2024

4 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	28,364	34,749

5 Expenditure on charitable activities

	2024 £	2023 £
Direct costs		
Staff costs	8,349	7,610
Depreciation and impairment	312	312
Payroll services	151	151
Travel & subsistence	2,788	8,589
Church ministry & outreach	221	559
Donations	1,478	1,844
Adverts & media	640	3,405
Telephone	495	428
Hall hire	9,638	7,889
Ministerial expenses	13,534	12,306
Conferences & education	2,077	2,925
Postage, printing & stationery	989	630
Admin services	1,341	707
Accountancy	400	420
Other charitable expenditure	-	553
	42,413	48,328
Analysis by fund		
Unrestricted funds	42,413	48,328

6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

7 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Total	1	1

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2024

7 Employees (Continued)

Employment costs	2024 £	2023 £
Wages and salaries	8,349	7,610

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

8 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

9 Tangible fixed assets

	Plant and equipment £
Cost	
At 1 July 2023	1,569
At 30 June 2024	1,569
Depreciation and impairment	
At 1 July 2023	312
Depreciation charged in the year	312
At 30 June 2024	624
Carrying amount	
At 30 June 2024	945
At 30 June 2023	1,257

10 Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	400	420

KINGDOM ENCOUNTER

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2024

11 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 July 2023	Incoming resources	Resources expended	At 30 June 2024
	£	£	£	£
General funds	2,759	40,641	(42,413)	987
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 July 2022	Incoming resources	Resources expended	At 30 June 2023
	£	£	£	£
General funds	2,036	49,051	(48,328)	2,759
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

12 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).