

**KINGDOM IMPACT GRANTS**

**TRUSTEES' REPORT AND ACCOUNTS  
FOR THE YEAR ENDED 31 AUGUST 2020**

**Charity Registration No. 1174500**

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

From: 1<sup>st</sup>.September 2019                      To:     August 31st. 2020

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 which 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 guidance on public benefit.

### **Achievements and performance**

Kingdom Impact grants is now in its third year of operation with an increase both of 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 have seen considerable hardship as the population has been locked down by governments. Business activity there has fallen by some 50 percent with the resulting knock on effect in employment and health.

We are pleased to say that our UK donors have responded to our covid appeal in quite an astonishing way and we have also been successful at obtaining grants for our African partners from the Catalyst Network of NewFrontiers Churches for food distribution projects in South Africa and Tanzania. These generous awards have allowed us to direct our donor funds to set up Agricultural Projects and an embryo Child Support Programme covering South Africa, Malawi, Tanzania and Kenya which we trust will serve the ongoing needs well into the future.

Our fundraising project “Kingdom Impact Accounts” is beginning to provide sales income on a regular basis as some 8 Churches and Charities are now signed up to our funds accounting licenses.

## Financial Trends

Income £000's	2017_2018	2018_2019	2019_2020
Unrestricted Income	1	2	18
Restricted income to:			
South Africa	27	14	30
Malawi	3	7	6
Tanzania	2	6	30
Cameroon	-	2	5
Kenya	-	-	1
UK	-	1	2
<b>Total Income</b>	<b>33</b>	<b>32</b>	<b>92</b>
Total Expenditure	26	36	79
Reserves	6	2	15

These trends provide a base for the following reviews of our project activity and finances.

## Project Review

**Unrestricted:** We have received one very large donation and several other smaller ones with no restrictions. In addition we have continued the licensing of Kingdom Impact Accounts together with the other financial services. This income allows us to seed fund projects in advance of receiving specific income.

**Africa:** Common to each of our African Partnerships both ministry and income generating activities have been severely impacted by the Coronavirus pandemic which impacted these countries severely. The Kingdom Impact response has been to initiate further agricultural and other income producing activity. Funds generated by ourselves have been dramatically augmented by the Catalyst Network who granted us almost £25,000 for food distribution through our partners in South Africa and Tanzania.

**South Africa:** Kingdom Impact S.A - the ministry of Andy Freeks and his families continues strongly in Overston and Venterstaad, Central Cape with the announcement of an official church opening in both Oviston and Venterstad for September 2020. The Coronavirus food distribution programme there has greatly encouraged the ministry and they are going to reopen the business when permitted but in a different form.

**Malawi:** we are now supporting 9 orphans together with a "mother" at Janet's House - an offshoot of Holy Dwelling Church, Lilongwe. Our support of the radio ministry continues and we have provided funds for the agricultural deployment of Booker Mtemala's land near his house. The project also needs irrigation, a major project requiring further funds.

Helix Chigom'mlunje, also leading Churches in Malawi, has received emergency funds during the lockdown.

**Tanzania:** Agriculture projects have been reestablished at Ndaga and Inyala in support of orphans being cared for by NCH and Bethel Church, Mbeya. NCH has now been reopened but at a reduced scale of 7 residents only and with pastor Foreman's family continuing to reside in the compound. At one stage NCH faced complete closure as the Government was insisting on it having a minimum of 15 residents and for Foreman to live externally.

"God First Church for all People" has now been started with a building in construction and official recognition applied for. This Church is led by our friends Nsubuli and Riziki who are both also attending Christ Evangelical Bible Institute led by Pastors Amina and Earnest Ngvilla. Grants have been made to the Church, Bible College and also hardship funds provided for MRITC and individuals connected with the development of GFCAP (New Church in Mbeya, Tanzania). GFCAP plus CEBI (also a Church) have also benefited from Catalyst grants used for food distribution programmes in the communities of these Churches.

Assistance has also been provided to pastors associated with Boko Church, Dar es Salaam.

**Cameroon:** The project to provide a "Butterfly Visitor Centre" has had a big setback after our partner Lucien was hospitalised with a severe attack of Covid 19. The project is now back on course for completion later this year.

**Kenya:** Our latest venture is to support Pastor Tonny Onyanga who leads some 10 churches in the slum districts of Nairobi. Tonny has identified 22 destitute children who require total support.

**UK Hardship:** Small grants have been provided, in one case for a destitute and out of work man for emergency funds; the other to pass on a donation to enable a pastor to relocate.

## **Financial review**

In our third year, we have benefitted from an income of £91,822 pounds mainly from UK donors but including grants of £24,820 from the Catalyst Network and sales income of £2,521 which has been used for charitable purposes. The grants from Catalyst are part of our ongoing response to the Covid 19 pandemic and were used for food distribution in Africa among our partner's communities.

Towards the end of our year we have had a large unrestricted donation which the Trustees have decided would be used mainly for a new project that we are launching in September. This will be to provide Child Support grants for some 50 named children who are either orphans or who live with single parents and are dependent on Churches both for food, education and other necessities.

The trustees have carefully considered both risks and reserves going into a new financial year. The total reserves, both restricted and general, are now allocated to projects over the course of the year.

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).

## **Structure, governance and management**

The charity is a "Charitable Incorporated Organisation" with 4 trustees. (2019: 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 trustees have met with the Elders of All Nations on one occasion to review activities and to discuss areas of mutual interest and since lockdown this has been continued by several one to one discussions. Good communication between us is essential to avoid possible duplication or conflicting strategy in East Africa where we face challenging circumstances.

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

## Reference and administrative details

Name	<b>Kingdom Impact Grants</b>
Other 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 whole year	Appointed by:
Stephen Elphick			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 16th. 2020



## **Independent examiner's report on the accounts**

To the trustees and members of Kingdom Impact Grants (Charity no: 1174500) relating to the Accounts for the period ended 31st.August 2020 as set out on pages 8 - 15 which follow.

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

In connection with my examination, no material matter has come to my attention which gives me cause to believe that in any material respect:

- examine the accounts under section 145 of the Charities Act 2006; and
- to follow the procedures laid down in the general directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

**I have come across no other matters in connection with my examination to which attention should be drawn in this respect in order to enable a proper understanding of the accounts to be reached.**

Signed: MG Aladewolu

Dated: 01/02/2020

Address: 25 Greyfriars Bedford. MK40 1HJ


## Statement of financial activities

	Note	Unrestricted income funds £	Restricted income funds £	2020 £	2019 £
<b>Income from:</b>					
Voluntary Income	3	15,186	49,275	64,461	29,938
Activities for generating funds		2,541	-	2,541	2,270
Charitable Activities		-	24,820	24,820	-
<b>Total income</b>		<b>17,727</b>	<b>74,095</b>	<b>91,822</b>	<b>32,208</b>
<b>Expenditure on:</b>					
Generating funds	4	1,388	-	1,388	524
Raising funds		-	-	-	478
Charitable activities		445	76,941	77,386	35,388
Total Expenditure		<b>1,833</b>	<b>76,941</b>	<b>78,774</b>	<b>36,390</b>
<b>Net income/(expenditure)</b>		<b>15,894</b>	<b>(2,846)</b>	<b>13,048</b>	<b>(4,182)</b>
Transfers between funds	7	(6,629)	6,629	-	-
Net movement in funds		<b>9,265</b>	<b>3,783</b>	<b>13,048</b>	<b>(4,182)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		195	1,644	1,839	6,021
<b>Total funds carried forward</b>		<b><u>9,460</u></b>	<b><u>5,427</u></b>	<b><u>14,887</u></b>	<b><u>1,839</u></b>



## Balance Sheet

	Notes	Unrestricted funds £	Restricted income funds £	Total Funds 2020 £	Total Funds 2019 £
<b>Current assets</b>					
Debtors	5	535	-	535	435
Cash at bank and in hand		9,710	5,427	15,137	1,654
<b>Total current assets</b>		<b>10,245</b>	<b>5,427</b>	<b>15,672</b>	<b>2,089</b>
Creditors: amounts falling due within one year	6	(785)	-	(785)	(250)
<b>Net current assets/(liabilities)</b>		<b>9,460</b>	<b>5,427</b>	<b>14,887</b>	<b>1,839</b>
<b>Total net assets</b>		<b>9,460</b>	<b>5,427</b>	<b>14,887</b>	<b>1,839</b>
<b>Funds of the Charity</b>					
Unrestricted funds	7	9,460		9,460	195
Restricted income funds	7		5,427	5,427	1,644
<b>Total funds</b>		<b><u>9,460</u></b>	<b><u>5,427</u></b>	<b><u>14,887</u></b>	<b><u>1,839</u></b>

Signed on behalf of the trustees:	Print Name	Date of approval
	M Thomas	September 10th. 2020

## 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 church. 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 recognised to the extent that the specified goods or services have been provided. Donated services and facilities are included at the value to the church 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 recognised 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 the cash or other consideration expected to be received.

#### 2.6 Creditors

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

### 3. ANALYSIS OF INCOME

	Unrestricted Funds	Restricted Funds	Total Funds 2020	Total Funds 2019
	£	£	£	£
Voluntary Income				
Donations	12,156	41,723	53,879	24,247
Gift Aid	3,030	7,552	10,582	5,691
<b>Total Voluntary Income</b>	<b>15,186</b>	<b>49,275</b>	<b>64,461</b>	<b>29,938</b>
Activities for generating funds				
Sales	2,541	-	2,541	1,520
Event Tickets	-	-	-	750
<b>Total Activities for generating Funds</b>	<b>2,541</b>	<b>-</b>	<b>2,541</b>	<b>2,270</b>
Charitable Activities				
Incoming Grants	-	<b>24,820</b>	24,820	-
Grand Total Incoming Resources	<b><u>17,727</u></b>	<b><u>74,095</u></b>	<b><u>91,822</u></b>	<b><u>32,208</u></b>

#### 4. ANALYSIS OF EXPENDITURE

	Unrestricted Funds	Restricted Funds	Total Funds 2020	Total Funds 2019
	£	£	£	£
<b>Expenditure on generating funds funds</b>				
Equipment	629	-	629	250
Office Costs	47	-	47	171
Website	87	-	87	87
Datacomms	550	-	550	
Publicity	75	-	75	16
<b>Total expenditure on generating funds</b>	<b>1,388</b>	<b>-</b>	<b>1,388</b>	<b>524</b>
<b>Expenditure on raising Funds</b>				
Event Costs	-	-	-	<b>478</b>
<b>Expenditure on charitable activities</b>				
Travel	45	-	45	-
Overseas Visits		-		391
Visits to UK		-		1,530
Overseas Donations	-	-	-	250
Grants	-	51,731	51,731	32,427
Grants(UK Direct)	-	390	390	790
Grants - Flow through	-	24,820	24,820	-
Governance	400	-	400	-
<b>Total expenditure on charitable activities</b>	<b>445</b>	<b>76,941</b>	<b>77,386</b>	<b>35,388</b>
<b>Grand Total Incoming Resources</b>	<b><u>1,833</u></b>	<b><u>76,941</u></b>	<b><u>78,774</u></b>	<b><u>36,390</u></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 an employment with the charity.

## 5. DEBTORS

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Gift Aid Receivable	535	435
<b>Total</b>	<b><u>535</u></b>	<b><u>435</u></b>

## 6. CREDITORS

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Creditors	385	
Accrual for Independent Examiner	400	-
Accruals	-	250
<b>Total</b>	<b><u>785</u></b>	<b><u>250</u></b>

(Cont)

## 7. FUNDS of the CHARITY

### 7.1 Details of All Funds with movements during the CURRENT reporting period 2020

Fund	Opening Balance	Income	Expenditure	Transfers	Closing Balance
General Unallocated	195	17,726	(1,832)	(6,629)	9,460
<b>Total Unrestricted</b>	<b>195</b>	<b>17,726</b>	<b>(1,832)</b>	<b>(6,629)</b>	<b>9,460</b>
Malawi Janet's House	230	3,883	(3,865)	-	248
Malawi Radio	-	1,000	(1,132)	132	-
Malawi Empowerment	177	1,275	(2,220)	768	-
Malawi Ministry	-	-	-	-	-
Malawi Covid	-	100	(1,303)	1,203	-
<b>Sub Total Malawi</b>	<b>407</b>	<b>6,258</b>	<b>(8,520)</b>	<b>2,103</b>	<b>248</b>
S.A. Capital	-	-	-	-	-
S.A. Empowerment	-	6,000	(6,000)	-	-
S.A. Ministry	133	12,454	(11,219)	(48)	1,320
S.A.Upington	54	625	(625)	(54)	-
S.A. Project 2020	491	690	-	(731)	450
S.A.Linky Freeks	-	155	(155)	-	-
S.A Covid	-	10,198	(10,300)	102	-
<b>Sub Total South Africa</b>	<b>678</b>	<b>30,122</b>	<b>(28,299)</b>	<b>(731)</b>	<b>1,770</b>
Tanzania Bursary	-	1,343	(1,155)	-	188
Tanzania Ndaga (NCH)	-	322	(2,040)	1,718	-
Tanzania Bethel Church	-	800	(1,530)	730	-
Tanzania GFAP Church	-	4,550	(1,760)	-	2,790
Tanzania KLPT Church	-	2,375	(2,400)	25	-
Tanzania Empowerment	-	3,318	(4,070)	1,002	250
Tanzania Covid	-	16,820	(17,855)	1,035	-
<b>Sub Total Tanzania</b>	<b>-</b>	<b>29,528</b>	<b>(30,810)</b>	<b>4,510</b>	<b>3,228</b>
Kenya Nairobi Churches	-	1,263	(2,010)	747	-
Cameroon Ark	559	4,676	(5,054)	-	181
UK Hardship	-	2,250	(2,250)	-	-
<b>Total Restricted</b>	<b>1,644</b>	<b>74,097</b>	<b>(76,943)</b>	<b>6,629</b>	<b>5,427</b>
<b>TOTALS - All Funds</b>	<b>1,839</b>	<b>91,823</b>	<b>(78,775)</b>	<b>-</b>	<b>14,887</b>

## 7.2 Reasons for transfers

<b>Transfers from</b>	<b>Transfers To</b>	<b>Reason</b>	<b>Amount</b>
S.A. Project 2020	Kenya Nairobi	Covid Restrictions-Donor Changed	491
S.A. Project 2020	Kenya Nairobi	Covid Restrictions-Donor Changed	240
General	Various	To prevent negative restricted funds	6,629