

KINGDOM IMPACT GRANTS

TRUSTEES' REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2019

Charity Registration No. 1174500

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Trustees' annual report for the period:

From: 1st.September 2018

To: August 31st. 2019

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."

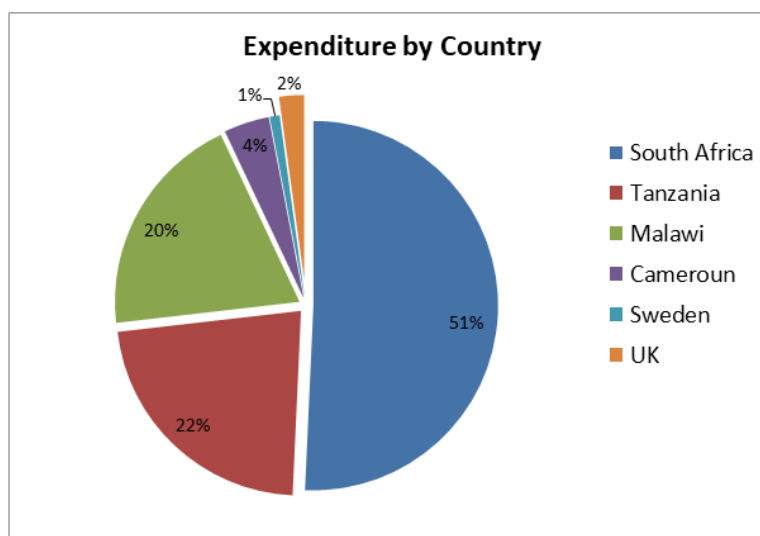
Grants are made in the context of long lasting relationships between the beneficiaries and the donors which have been formed, primarily through All Nations Church, Bedford and associated Churches in relationship to NewFrontiers, an international network of churches.

Our practice is to seek relationships which would benefit from grants of money that relieves hardship and enables 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 are following the Charity Commission guidance on public benefit.

Achievements and performance

Kingdom Impact grants is now in its second year of operation with an increase both of income and expenditure. The project range has increased somewhat and the following chart indicates geographical activity:



Financial review

In our second year, we have benefitted from an income of £32,207 pounds mainly from UK donors but also including sales income of £2,270. This has all been used for charitable purposes. Our income has increased marginally from last year and one of our donors has now ceased giving annually in favour of regular monthly giving. The outlook for income is thus showing an increase of 12% year on year.

Expenditures in the year have increased through the spending of restricted reserves.

Our balance sheet is strong and we have a planned unrestricted reserve of 3 months of committed expenditures.

Additional information

Our principal source of funds is unsolicited donations from our supporters. Wherever possible the same people are also involved in furthering the close relationships that are being built up between us and our beneficiaries. The key to ultimate success and growth, we feel, is to have many more volunteers acting as “champions” for specific project and being personally engaged in fundraising and project management.

Structure, governance and management

The charity is a “Charitable Incorporated Organisation” with 4 trustees. (2018: 4). Trustees are selected from those who have the requisite governance skills and interpersonal skills to effect change, development and progress.

Trustees meetings are held regularly and most of our work is done through electronic meetings. We are aiming to operate in the cloud with minimal paper retention.

The majority of trustees and donors are members of All Nations Church, Bedford.

The trustees meet with the Elders of All Nations on a regular basis to review activities and to discuss areas of mutual interest. 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 and freely given professional services including the Independent Examination of our accounts which is gratefully acknowledged.

Reference and administrative details

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

Trustee name	Office (if any)	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 : October 26th. 2019

Independent examiner's report on the accounts



**CHARITY COMMISSION
FOR ENGLAND AND WALES**

**Report to the
trustees/
members of**

Kingdom Impact Grants

**On accounts for
the year ended**

31st. August 2019

Charity no

1174500

Set out on pages

7 - 13

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 matters have 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,
- 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 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: **Verity Nyatsanza**

Dated: November 20th. 2019

Address: 25 Cherwell Road, Bedford, MK41 7AR


Kingdom Impact Grants			Charity:	1174500	CC17a
Annual accounts for the period					
Period start date	01/09/2018	To	Period end date	31/08/2019	

Section A Statement of financial activities					
Recommended categories by activity	Unrestricted funds	Restricted income funds	Total 2019	Total 2018	
	£	£	£		
Income resources	Note 3				
Income resources from generated funds					
Voluntary income	332	29,606	29,938	31,280	
Activities for generating funds	1,787	483	2,270	510	
Total incoming resources	2,119	30,089	32,208	31,800	
Resources expended	Note 4				
Costs of Generating Funds	524	-	524	130	
Costs of generating voluntary income	-				
Undraising trading costs	272	206	478		
Charitable activities	-	35,388	35,388	25,640	
Total resources expended	796	35,594	36,390	25,780	
Net incoming/(outgoing) resources before transfers	1,323	(5,505)	(4,182)	25,780	
Gross transfers between funds	(1,642)	1,642	-		
Net incoming/(outgoing) resources before other recognised gains/(losses)	(319)	(3,863)	(4,182)	6,020	
Other recognised gains/(losses)			-		
Gains and losses on revaluation of fixed assets for the charity's own use			-		
Gains and losses on investment assets			-		
Net movement in funds	(319)	(3,863)	(4,182)	6,020	
Total funds brought forward	514	5,507	6,021		
Total funds carried forward	195	1,644	1,839	6,020	

Section B**Balance sheet**

		Unrestricted funds £	Restricted income funds £	Total 2019 £	Total 2018 £
Current assets					
Debtors	Note 5	-	435	435	62
Cash at bank and in hand		195	1,459	1,654	5,959
Total current assets		195	1,894	2,089	6,021
Creditors: amounts falling due within one year	Note 6	-	(250)	(250)	-
Net current assets/(liabilities)		195	1,644	1,839	6,021
Total assets less current liabilities		195	1,644	1,839	6,021
Net assets		195	1,644	1,839	6,021
Funds of the Charity					
Unrestricted funds		195		195	514
Restricted income funds (Note 7)			1,644	1,644	5,507
Total funds		195	1,644	1,839	6,021

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	M Thomas	26/10/2019

Note 1 Basis of preparation**1.1 Basis of accounting**

These accounts 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.

The accounts have been prepared in accordance with:

- the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102 and The Charity Commission of England and Wales

1.2 Going concern

The charity is a going concern as adequate reserves are maintained at all times.

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2

1.4 Changes to accounting estimates

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

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Note 2**Accounting policies****2.2 INCOME****Recognition of income**

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

Government grants

The charity has not received government grants in the reporting period

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Donated services and facilities

Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.

Support costs

The charity has not incurred expenditure on support costs.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

2.3 EXPENDITURE AND LIABILITIES**Liability recognition**

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance and support costs

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Grants payable without performance conditions

Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

Deferred income

No material item of deferred income has been included in the accounts.

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts

Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

Basic financial instruments

The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

2.4 ASSETS**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.

Note 3 Analysis of income

Analysis	Unrestricted funds	Restricted Income funds	Total funds 2019	Total funds 2018
	£	£	£	£
Donations and legacies:	Donations	282	23,965	24,247
	Gift Aid	50	5,641	5,691
	Total Donations and legacies	332	29,606	29,938
Charitable activities:	Sales	1,520	-	1,520
	Event Tickets	267	483	750
	Total Charitable activities	1,787	483	2,270
TOTAL INCOME	2,119	30,089	32,208	31,805

Note 4 Analysis of expenditure

Analysis	Unrestricted funds	Restricted Income funds	Total funds 2019	Total funds 2018
	£	£	£	£
Expenditure on generating funds:	Equipment	250	-	250
	Office Costs	171	-	171
	Website	87	-	87
	Publicity	16	-	16
	Total expenditure on generating funds	524	-	524
Expenditure on raising funds:	Event Costs	272	206	478
	Total expenditure on raising funds	272	206	478
Expenditure on charitable activities	Grants	-	32,427	32,427
	Grants(UK Direct)	-	790	790
	Overseas Visits	-	391	391
	Visits to UK	-	1,530	1,530
	Overseas Donations	-	250	250
	Total expenditure on charitable activities	-	35,388	35,388
TOTAL EXPENDITURE	796	35,594	36,390	25,784

Note 4.1 Disclosure of Trustees and Related Persons, Remuneration and Expenses

No trustee or related parties to trustees received remuneration or expenses in 2019

Note 4.2 Disclosure relating to Governance Expenditure

Governance Expenditure including the cost of Independent Examination of the accounts has been met by voluntary contributions of services.

Section C	Notes to the accounts	(cont)
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Note 5 Debtors and prepayments

Analysis of debtors	Amounts falling due within one year	
	2019	2018
	£	£
Other debtors (HMRC GA)	435	62
Total	435	62

Note 6 Creditors and accruals

Analysis of creditors	Amounts falling due within one year	
	2019	2018
	£	£
Other creditors		
Accruals and deferred income	250	-
Total	250	-

Section C**Notes to the accounts****(cont)****Note 7 FUNDS ANALYSIS****7.1 Movements of Funds**

Movements of all funds summarised in the Statement of Financial Activities.

Fund Name	Fund balances brought forward	Incoming resources	Outgoing resources	Transfers	Fund balances carried forward
	£	£	£	£	£
General Unallocated	-	599	(546)	-	53
General Consultancy	514	1,520	(250)	(1,642)	142
Total Unrestricted	514	2,119	(796)	(1,642)	195
Malawi Janets House	687	3,924	(4,381)	-	230
Malawi Radio	-	1,000	(1,000)	-	-
Malawi Empowerment	-	625	(448)	-	177
Malawi Ministry	1	1,373	(1,374)	-	-
S.A. Capital	-	5,000	(5,000)	-	-
S.A. Empowerment	-	-	-	-	-
S.A. Ministry	4,726	7,419	(12,012)	-	133
S.A. Bloemfontein	-	1,500	(1,446)	-	54
S.A. Project 2020	-	491	-	-	491
Sweden Ministry	-	313	(313)	-	-
Tanzania Bursary	93	1,430	(1,790)	267	-
Tanzania Team Support	-	3,438	(4,179)	741	-
Tanzania NDAGA Support	-	321	(775)	454	-
Tanzania NDAGA Building	-	1,000	(1,180)	180	-
Tanzania ITUHA	-	-	-	-	-
Tanzania ISANGA	-	-	-	-	-
Tanzania BAREGA	-	250	(250)	-	-
Cameroon Ark	-	2,005	(1,446)	-	559
Total Restricted	5,507	30,089	(35,594)	1,642	1,644
TOTALS - All Funds	6,021	32,208	(36,390)	-	1,839

7.2 Transfers between Funds

Transfer "From" Fund	Transfer "To" Fund	Reason for Transfer	Amount £
General Consultancy Unrestricted	Tanzania Bursary	To Prevent fund being in deficit	267
General Consultancy Unrestricted	Tanzania Team Support	To Prevent fund being in deficit	741
General Consultancy Unrestricted	Tanzania NDAGA Support	To Prevent fund being in deficit	454
General Consultancy Unrestricted	Tanzania NDAGA Building	To Prevent fund being in deficit	180