

# ACPNS LEGAL CASE REPORTS SERIES

This series compiles short summaries of significant cases involving charitable, philanthropic, nonprofit and social enterprise organisations in Australia and overseas.



## The Kingdom Church GB

**Charity Commission for England and Wales, Inquiry Report, 25 January 2024**

Investigation into a charity's management, administration, finances, and operation.

**Key words: Charity, England and Wales, Church, Trustee Duties, Conflict of Interest, Mismanagement, Fraud, Winding Up, Dissolution**

1. The Kingdom Church GB (the Charity) was registered with the Charity Commission for England and Wales on 10 August 2010. It was governed by a Memorandum and Articles of Association incorporated on 14 August 2009.
2. The Charity's objects included:

...to advance the Christian faith through but not exclusively the provision of services, evangelism, and Christian religious education; to advance other such charitable purposes as are beneficial to the community...
3. In April 2020, the Commission opened a Regulatory Compliance case following media reports that alleged the Charity was selling an oil product falsely advertised as being a protection against Covid 19.
4. At that time, there were three trustees, of which two, Bishop Climate Wiseman and Dr. Jennifer Irungu, were husband and wife, which raised concerns about the trustees' ability to manage conflicts of interest. A review of the Charity's finances also identified serious regulatory concerns about the accuracy of the information provided to the Commission regarding the Charity's income and expenditure.
5. On 7 August 2020, the Commission opened a statutory inquiry under section 46 of the [Charities Act 2011](#) (the Act) to investigate:
  - the extent to which the trustees were complying with their legal duties in respect of the administration, governance and management of the Charity, and particularly their financial accounting responsibilities;
  - the extent to which the trustees responsibly managed the Charity's resources and financial affairs, and, in particular, how they had managed conflicts of interest.
6. Upon identification of significant shortcomings in management, administration, finance and operation of the Charity, an interim manager was appointed to the Charity on 15 February 2021.
7. The findings of the Interim Manager included that:

- the trustees had never held trustee meetings, and that Bishop Climate Wiseman made all decisions unilaterally regarding the operation of the Charity.
  - the trustees were unable to provide any meeting minutes, records of decision making, or management accounts for the Charity prior to the inquiry opening. Thus, there was a lack of clarity in the Charity's operations and little evidence of public benefit.
  - the accounts submitted to the Commission for the financial years ending 31 December 2018, 2019, and 2020 were not an accurate representation of the Charity's finances. Therefore, these accounts were removed from the Register and the trustees were required to resubmit corrected accounts, which they failed to do. The Charity also failed to submit accounts for financial year ending 31 December 2021.
  - the trustees had failed to take the professional advice of their own independent examiner in March and December 2018 to ensure the Charity's finances and the records of its income and expenditure were accurately managed, maintained and submitted as required by law. As a result, the trustees had failed to keep sufficient financial records to ensure that the Charity's funds could be properly accounted for.
  - the Charity had not held a bank account since June 2018. The bank accounts used instead were held in the names of the two Scottish companies which were the private businesses of Bishop Climate Wiseman and Dr. Jennifer Irungu. This meant there was a lack of financial separation between the Charity and the private businesses of the trustees.
  - the Charity's website and social media were used interchangeably with the private business interests of Bishop Climate Wiseman and Dr. Jennifer Irungu. The website and the social media posts included a facility for the public to donate, which meant the destination of their donation was unclear to the public.
  - the trustees exposed charitable funds to the risk of misapplication and misappropriation by conflating charitable funds with the funds of private companies by using one bank account, not managing conflicts of interest, and merging the Charity's websites and social media posts with those of the two private companies.
8. The Commission also noted that Southwark Council Trading Standards investigated the media reports that the Charity was selling an oil which allegedly would cure and protect against the Covid-19 virus, a claim for which there was no scientific basis.
9. Bishop Climate Wiseman, operating from the Charity's premises and using a website linked to the Charity, advertised the products on behalf of his private business interests.
10. On 9 December 2022, at Inner London Crown Court, Bishop Climate Wiseman was found guilty of fraud, and was later sentenced to 1 year imprisonment suspended for 2 years, and ordered to perform 130 hours of unpaid work. He was also ordered to pay £60,072 in costs.
11. Subsequently, Bishop Climate Wiseman appealed his conviction. However, on 29 November 2023, the Court of Appeal ruled that it was "not persuaded that the conviction was unsafe" and his appeal was dismissed.
12. Taking all these factors into account, the Commission concluded that there had been serious misconduct and/or mismanagement in the administration of the Charity by the trustees through a failure to manage conflicts of interest, poor financial controls and management, failure to keep accurate charity records, and bringing the Charity into disrepute through the unilateral actions of Bishop Climate Wiseman.
13. The trustees were also in breach of their legal obligations under section 386 of the [Companies Act 2006](#), which states that every company must keep adequate accounting records, and were in breach of their statutory duties under section 162 of the Act.

14. On 28 October 2022, following a review of the Interim Manager’s findings, the Commission made an Order under section 84B of the Act for the Charity to be wound up.
15. In addition, the trustees were banned from operating as trustees for various periods from 5-12 years.
16. On 21 February 2023, the Charity was dissolved and removed from the Register of Charities and the Register of Companies.

## COMMENT



The Commission drew the following lessons from this case:

- a) Trustees are jointly and equally responsible for the management and decision making of their charity. They must ensure that their charity has an effective trustee body to control and administer the charity in accordance with a charity’s own governing document, charity law and Commission guidance: see [The essential trustee](#) which sets out the key duties for trustees.
- b) Trustees have a legal duty to act only in the best interests of their charity and for ensuring its funds are used properly for legitimate charitable purposes. Conflicts of interest should be clearly identified and recorded in the charity’s records, and trustees should have in place policies and procedures to identify and manage any such conflicts of interest. Further guidance is provided at [conflicts of interest](#).
- c) Trustees must ensure that their charity has adequate financial and administrative controls in place, and that charitable funds are applied in line with their charity’s objects: see [managing their charity’s finances](#).

## VIEW THE CASE



This case may be viewed at: <https://www.gov.uk/government/publications/charity-inquiry-the-kingdom-church-gb/charity-inquiry-the-kingdom-church-gb>

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