

Charity registration number 1120001 (England and Wales)

Company registration number 06129881

**KINGSLEY HALL CHURCH AND COMMUNITY CENTRE**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

# KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

## LEGAL AND ADMINISTRATIVE INFORMATION

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Trustees	S Mithiradaas	
	K Clare	
	E Kangethe	(Appointed 18 September 2024)
	N Singleton	(Appointed 18 September 2024)
	Mr Paul Whitnall	(Appointed 18 September 2024)
	Mr I Kiang	(Appointed 7 April 2025)
	Mr T Mohammed	(Appointed 7 April 2025)
Senior management		
	C Kapnisis	Director
	R Keane	Director of Operations and Finance
	S French	Pre-School Manager
	J Smith	Executive Chef
Charity number	1120001	
Company number	06129881	
Registered office	Kingsley Hall Church and Community Centre Parsloes Avenue Dagenham Essex RM9 5NB	
Auditor	Caton Fry & Co Ltd Essex House 7-8 The Shrubberies George Lane South Woodford London E18 1BD	

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# KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

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# KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

## WELCOME FROM THE CHAIR

### FOR THE YEAR ENDED 31 MARCH 2025

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It has been my privilege to serve as the volunteer Chair of the Trustees of Kingsley Hall Church and Community Centre for ten years. I am certain that I have learned just as much as I have contributed! This local Christian charity restores people and helps them physically, mentally, emotionally and spiritually. It has taught me much about the opportunities, challenges and joys of working with and for people who face daily challenges in how they can sustain their families, find and keep meaningful work, be effective parents, often when they have no wider support network of family or friends of their own. Our work is so important!

It has been our ambition and intention to return Kingsley Hall to local ownership and governance, and this year we have finally achieved that - a triumph for patience and persistence. We are grateful for the cover of oversight and support that Shaftesbury has provided over the years. They became involved when Kingsley Hall could not stand on its own feet, for which rescue we are so grateful. And now we have built a balance sheet and a business, it has been good to return Kingsley Hall to its roots. Thanks are due to them for their diligence.

For myself, this achievement marks the end of my long association with Kingsley Hall. This is my last annual report; I am glad that Paul Whitnall has agreed to take on the mantle. I am most grateful to my fellow trustees and to our exceptional Directors, Chris Kapnisis and Rod Keane, and to the staff. Together we have shown what Christian faith in action can achieve.

We are grateful too to the staff of the London Borough of Barking and Dagenham for their support and funding; and also to our other funders, notably Turn2Us, The Jack Petchey Foundation, The GLA, Feeding Britain, LBBDD Early Years, West Hill Endowment and The Hobson Charity.

We had some exceptional costs in the year:

- Significant costs associated with bringing the Shaftesbury relationship to an end; and
- We also decided to invest in enlarging and strengthening our middle management team. We also have continued to pursue our long-standing commitment towards improved rates of pay.

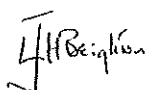
And most notably, as an exceptional cost,

- We have added a second site in the Village ward, a place of need and significance, investing in the recovery and upgrade of a closed church premises and providing some of the same services as at our main site.

The site has been fully renovated to an outstanding standard, including great outdoor play areas, breakout meeting rooms, externally and its main public community areas. It has been restored back to life and will be a fantastic community asset again for many years to come.

So, this year has seen a planned deficit budget. Following a number of years of surpluses, over the past two years we have suffered deficits as we delivered further social reinvestment back into our communities, leading with our finances, putting our faith in action, to increase our social impact for those we seek to serve. We are hopeful that the investments will be repaid with growth in our activities, incomes, and impact in the years ahead though have projected another deficit for the forthcoming year.

We are mindful of our Christian heritage and celebrate once again how the underlying principles of our founders ninety-six years ago, the Lester sisters and their various successors over the years, sustain us in these challenging times. The team looks forward to further sustaining and developing the work as the centenary of our founding looms over the horizon.



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Leonard Beighton  
Chair of Trustees for the year

# KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 MARCH 2025

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The Trustees present their annual report and financial statements for the year ended 31 March 2025 which are also prepared to meet the requirements for a director's report and accounts for Companies Act purposes.

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 Memorandum and Articles of Association, 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

Kingsley Hall Church and Community Centre, situated in the London Borough of Barking and Dagenham, operates as an independent charity performing work of a social and educational and religious nature for the benefit of the local residents. Our mission statement is that of striving for excellence in all aspects of our work with children, adults and elderly frail people. Our ethical purpose is that of Christianity in action.

When planning our activities for the year, the trustees have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

#### Achievements and performance

2024-2025, has been one of Kingsley Hall's most significant years in its 96 year history in many ways.

#### A SIGNIFICANT YEAR FOR OUR LIVEWELL FLAGSHIP PARLSOES SITE

It has been the year when our new LIVEWELL Centre at our Parsloes site really came to life, reaching more residents and underrepresented communities, setting the pace as part of our rapidly changing borough. We welcome 100,000 plus visitors a year.

Impact has increased through some of the following areas of development:

#### OUR EXPANDED FOOD OFFER

We were grateful to our local authority LBD and the GLA who collaboratively selected Kingsley Hall as one of two anchor food bases for our borough, to receive funding which supported the expansion of our kitchen area to introduce a pizza oven as part of our pizza and grill-based STREET KITCHEN evening and weekend opening. This is enabling extended reach to a wider demographic engaging more students, working people and many people that really need community connection in accessible hours offered throughout the week.

The impact projects a STREET KITCHEN reach of 24,000 visitors a year increasing incrementally from 6,000 visitors a year over the past twenty-four months since the previous year.

It demonstrates the buzz of community life as many destigmatised and discreet vital interventions take place in this safe and welcoming setting around the fellowship of food. Findings confirm that where there is a sense of connection, trust and belonging, communities become more resilient and stronger.

Our Social Supermarket was rebranded during the year as THE SHOP, as part of a co-design process with people with lived experience of food poverty. THE SHOP was also repositioned to our courtyard giving it a street facing more focal and accessible offer for all. It has been fitted out with a wooden whole food shop feel all aimed at dignifying user experience. THE SHOP also introduced a Club Discount membership which gathers user data to improve our wrap around support and reduce food waste through notifications of special offer giveaways. STREET KITCHEN and THE SHOP were also fitted with great new illuminated signage all aimed at increasing community engagement.

# KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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#### OUR EXPANDED EARLY YEARS CAPACITY

Other features of our Parsloes site included renovating spaces to create a baby room for our new all year nursery offer and expanded pre-school. Along with our new Pre-school setting at Village site, in 25-26 we will increase our number of childcare spaces across our sites from current 72 places to 168 places and from term time only to 51 weeks a year.

We also introduced our Fabric Lab, community sewing suite as a new addition to our services.

#### A SIGNIFICANT YEAR FOR OUR NEW VILLAGE SITE

Extensive renovations have been undertaken to improve the newly acquired church and community site at Charlotte Road in Village ward two miles from our Parsloes site. A new church community was planted following the appointment of new Church lead Marshall Cross in June 2024. Marshall and his family relocated from Ireland and following a season of connecting with local neighbours launched church meetings in October 2024. In this year a new church community of approximately 40 people had formed. The site has also been prepared for Kingsley Hall to launch a 48 place Pre-school which will launch for autumn term 2025.

#### A SIGNIFICANT YEAR OF PLANNED SOCIAL INVESTMENT

Kingsley Hall stepped up into the most substantial season of planned reinvestment back into its borough through expanding by investing in PEOPLE, PLACES & PROGRAMMES.

This has included investing into a growing staff team and key development roles to enable the growth potential through our Food programmes, Care programmes and Childcare with community engagement and pathways to faith and wellbeing flowing through it all.

This has created pipelines with the potential for growing, substantial impact in line with our strategic vision for our centenary position of impact for 2029.

Investment has been heavy, and returns are being carefully monitored and are undergirded by our Risk Register mitigating actions to adapt cost and delivery to protect our financial health.

#### A SIGNIFICANT YEAR OF GOVERNANCE CHANGE

In March 2025, Kingsley Hall completed its planned demerger from Shaftesbury's. We wish to thank Shaftesbury's for their support as a parent charity following a long affiliation and the agreement of both charities and with independent financial and governance review that is the ideal time for Kingsley Hall to now function independently. We have a great local heritage of 96 years, a strong and well-respected local identity, substantial asset base and an experienced and stable senior leadership team at Board and Executive level.

This year also marks the resignation due to retirement of our Chair Leonard Beighton following 10 years of outstanding Board leadership. Under Leonard's tenure, Kingsley Hall successfully completed its whole site redevelopment vision and has grown in impact, reputation and value. Kingsley Hall extends its sincere gratitude to Leonard and he will forever be a significant friend and stakeholder in its success.

Leonard is succeeded by Paul Whitnall as incoming Chair as the charity enters into an exciting and challenging next chapter in making a difference.

As always, it is so hard to capture the essence of impact that Kingsley Hall enables as it is deeply personal to each connection, one life at a time. None of this would be possible without the generosity and support of our amazing Board, staff team, volunteers, partners, community networks, donors and funders.

# KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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#### THE DIFFERENCE OUR WORK MAKES

A recent Independent Focus Group undertaken by award winning social injustice influencers The First Love Foundation, published the following feedback of transformations.

One participant, who had not spoken to anyone outside her home for over a decade, shared, "I was indoors for 12 years... but when I came here, I spoke to loads of people." Another recounted how the community helped her, and her children move out of a difficult housing situation, support she said she wouldn't have received without Kingsley Hall. The hall has also facilitated meaningful projects, such as local mapmaking, which not only brought residents together but created a lasting sense of collaboration and pride. In one particularly heartfelt moment, a participant described the care he received from Kingsley Hall after losing his wife: "They gave me the care that no other company would have." These stories illustrate how Kingsley Hall is not just meeting practical needs, but also helping people rebuild their lives and identities.

#### Financial review

The net deficit was £467,140 (2024: Deficit £214,510). Total funds were £5,836,629 (2024: £6,303,769).

Closing cash balances at the year-end were £554,792 (2024: £986,569). Net current assets at the year-end were £506,087 (2024: £1,204,241).

The Trustees note that there has been significant deficits in the past two years and so in the current year we have implemented plans to return the results to surpluses using a mixture of cost cutting and income generating exercises. On this basis the Trustees have a reasonable expectation that the charity will continue in operational existence for the foreseeable future and so continue to adopt the going concern basis of accounting in preparing the financial statements.

The funds are available as follows:

- £1,735,056 (2024: £1,812,346) is invested in permanently endowed land and buildings owned by Kingsley Hall Dagenham, a linked charity.
- £2,080,472 (2024: £2,652,979) restricted funds is associated with the operation of the pre-school activities and other operational activities as well as fund tied up with the redevelopment work on land and buildings where funders have a restriction on any disposal of the land and buildings.
- £2,021,101 (2024: £1,838,444) of unrestricted funds of which £2,285,940 (2024 : £2,070,621) is held in fixed assets with a loan secured against these assets of £491,425 (2024 : £698,097).

The charity has free reserves, being unrestricted reserves excluding assets and the related loan, at the year-end of £226,586 (2024: £456,920) which may be used for purposes in line with the charity's objects as decided by the Trustees. The reserves policy is to have a minimum of 8-12 weeks of unrestricted expenditure. Currently the free reserves represent approximately 8 weeks of expenditure excluding depreciation.

The trustees have the authority to invest the charity's resources as appropriate. There are no restrictions on the charity's power to invest. The strategy of the charity is to invest in low-risk cash balances.

The interest earned by the charity during the year from cash balances amounted to £11,701 (2024: £20,376).

We have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems are in place to mitigate our exposure to them.

# KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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#### Plans for future periods

The coming year provides great opportunities to make the adaptations that will start to produce the returns of on our investments of the past two years in terms of impact and financial performance.

Our Childcare offer will increase to all year nursery provision and expanded Pre-school from our Parsloes site and the launch of our new Pre-school from our Village site. Our Street Kitchen will continue to grow as an all-week daytime and evening offer.

New community initiatives to support our OPEN ALL HOURS approach includes the launch of our Community Cinema, community games and talent showcasing and funded crisis intervention support, healthy weight management and community recreation programmes including Pilates, body balance and walk and talk sessions.

We also plan to grow our food sourcing capacity as a key partner of a new LBBD food depot which will provide weekly supplies of donated foods and toiletries for us to distribute through THE SHOP and BD Food Network.

We will carefully monitor financial performance as we come out of our heaviest period of investment and start to see financial enablement towards our 2029 Centenary position of growth. The courageous steps that we have taken have produced the delivery vehicles to give expression to our vision of Helping Communities Livewell.

This is our passion for enabling communities where people want to live, and to live well. By 'living well' we mean creating opportunities for local people to fulfil their potential in educational, emotional, physical, social, spiritual and vocational wellbeing.

Kingsley Hall will model, prototype and test examples of liveable communities that demonstrate uplift of local people 'living well.'

We will continue to contribute to LBBD borough-wide networks and initiatives, and to surrounding areas of outer east London.

We will measure change and share learning locally, regionally and nationally to help shape future vision for the faith and voluntary sector.

Our operations will be faith-filled and enterprising to deliver business models that are self-sustaining or underpinned by committed funds from a variety of sources.

We recognise that with opportunity comes responsibility and we will continue to expand and share models of liveable communities that can contribute to significant and scalable social transformation.

#### Structure, governance and management

The charity is a company limited by guarantee and is governed by its Memorandum and Articles of Association dated 14 February 2007, amended 27 June 2007, 20 July 2016 and 31 March 2025.

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 L Beighton	(Resigned 7 April 2025)
S Mithiradaas	
K Clare	
E Kangethe	(Appointed 18 September 2024)
N Singleton	(Appointed 18 September 2024)
Mr Paul Whitnall	(Appointed 18 September 2024)
Mr I Kiang	(Appointed 7 April 2025)
Mr T Mohammed	(Appointed 7 April 2025)



# **KINGSLEY HALL CHURCH AND COMMUNITY CENTRE**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025**

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The Charity's Board of Trustees comprises between three and six members appointed by Livability, registered charity number 1116530. Trustees hold office for a maximum term of three years, following which they are eligible for reappointment by Livability. The induction of new Trustees is managed by other members of the Board, with support from the Company Secretary and Centre Director. The induction arrangements cover essential knowledge including the history and Christian ethos of the Charity, its mission and values. The Board may delegate powers to standing committees, but currently there are no such committees. The Board has employed a Centre Director to lead the operational work of the charity.

### **Auditor**

In accordance with the company's articles, a resolution proposing that Caton Fry & Co Ltd be reappointed as auditor of the company will be put at a General Meeting.

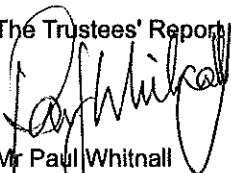
### **Small company exemptions**

This report has been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 applicable to companies subject to the small companies' regime.

### **Disclosure of information to auditor**

Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The Trustees' Report was approved by the Board of Trustees.



Mr Paul Whitnall  
Trustee

19 November 2025

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# KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

## STATEMENT OF TRUSTEES' RESPONSIBILITIES

*FOR THE YEAR ENDED 31 MARCH 2025*

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The Trustees, who are also the directors of Kingsley Hall Church and Community Centre for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS102);
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

# KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

## INDEPENDENT AUDITOR'S REPORT

### TO THE MEMBERS OF KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

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#### Opinion

We have audited the financial statements of Kingsley Hall Church and Community Centre for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

#### Other information

The trustees are responsible for the other information. The other information comprises the information included in the Welcome from the Chair and the Trustees' Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

# KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE MEMBERS OF KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

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#### Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the Trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the Trustees' report has been prepared in accordance with applicable legal requirements.

#### Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the charitable company; or
- the charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a strategic report.

#### Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities set out on page 7, the Trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

#### Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the charitable company and the environment in which it operates, we identified that the principal risks of non-compliance with laws and regulations related to Charity Law, Ofsted, GDPR, employment law and health and safety regulations and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Charities Act 2011, Charities SORP (FRS102), Companies Act 2006 and payroll taxes.

# KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE MEMBERS OF KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

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We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and the recognition of income. Audit procedures performed by the engagement team included:

- Enquiries of management regarding correspondence with regulators and tax authorities;
- Discussions with management including consideration of known or suspected instances of non-compliance with laws and regulation and fraud;
- Reviewing the controls and procedures of the charity, particularly in relation to the recording of income and processing of payments and payroll, to ensure these were in place throughout the year;
- Evaluating management's controls designed to prevent and detect irregularities; and
- Reviewing and testing journal entries made in the year, particularly those made as part of the year-end financial reporting process; and
- Challenging assumptions and judgements made by management in their critical accounting estimates.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

#### Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



**Raymond Chaplin**  
(Senior Statutory Auditor)  
for and on behalf of Caton Fry & Co Ltd

21 November 2025

**Chartered Accountants**  
**Statutory Auditor**

Essex House  
7 The Shrubberies  
South Woodford  
South Woodford  
London  
E18 1BD

Caton Fry & Co Ltd is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

# KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

## STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2025

Current financial year (Incorporating Income & Expenditure Account)

		Unrestricted funds 2025 £	Restricted funds 2025 £	Endowment funds 2025 £	Total 2025 £	Total 2024 £
	Notes					
<b>Income from:</b>						
Donations and legacies	2	217,531	263,207	-	480,738	553,527
Charitable activities	3	16,960	368,147	-	385,107	337,975
Other trading activities	4	158,432	-	-	158,432	132,920
Rent and interest receivable	5	76,681	-	-	76,681	69,156
<b>Total income</b>		<b>469,604</b>	<b>631,354</b>	<b>-</b>	<b>1,100,958</b>	<b>1,093,578</b>
<b>Expenditure on:</b>						
<u>Charitable activities</u>						
Church and community	6	753,443	7,739	77,290	838,472	701,633
Pre-school	6	-	392,645	-	392,645	300,431
Other grant expenditure	6	1,916	335,065	-	336,981	306,024
<b>Total charitable expenditure</b>		<b>755,359</b>	<b>735,449</b>	<b>77,290</b>	<b>1,568,098</b>	<b>1,308,088</b>
<b>Total expenditure</b>		<b>755,359</b>	<b>735,449</b>	<b>77,290</b>	<b>1,568,098</b>	<b>1,308,088</b>
<b>Net expenditure before transfers</b>		<b>(285,755)</b>	<b>(104,095)</b>	<b>(77,290)</b>	<b>(467,140)</b>	<b>(214,510)</b>
Gross transfers between funds		468,412	(468,412)	-	-	-
<b>Net movement in funds</b>		<b>182,657</b>	<b>(572,507)</b>	<b>(77,290)</b>	<b>(467,140)</b>	<b>(214,510)</b>
Fund balances at 1 April 2024		1,838,444	2,652,979	1,812,346	6,303,769	6,518,279
<b>Fund balances at 31 March 2025</b>		<b>2,021,101</b>	<b>2,080,472</b>	<b>1,735,056</b>	<b>5,836,629</b>	<b>6,303,769</b>

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

The notes on pages 15 to 29 form part of these financial statements.

# KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

## STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Prior financial year (Incorporating Income & Expenditure Account)

		Unrestricted funds 2024 £	Restricted funds 2024 £	Endowment funds 2024 £	Total 2024 £
	Notes				
<b>Income from:</b>					
Donations and legacies	2	423,649	129,878	-	553,527
Charitable activities	3	23,556	314,419	-	337,975
Other trading activities	4	132,920	-	-	132,920
Rent and interest receivable	5	69,156	-	-	69,156
<b>Total income</b>		<b>649,281</b>	<b>444,297</b>	<b>-</b>	<b>1,093,578</b>
<b>Expenditure on:</b>					
<b>Charitable activities</b>					
Church and community	6	630,006	26,107	45,520	701,633
Pre-school	6	-	300,431	-	300,431
Other grant expenditure	6	35,578	270,446	-	306,024
<b>Total charitable expenditure</b>		<b>665,584</b>	<b>596,984</b>	<b>45,520</b>	<b>1,308,088</b>
<b>Total expenditure</b>		<b>665,584</b>	<b>596,984</b>	<b>45,520</b>	<b>1,308,088</b>
<b>Net outgoing resources before transfers</b>		<b>(16,303)</b>	<b>(152,687)</b>	<b>(45,520)</b>	<b>(214,510)</b>
Gross transfers between funds		34,464	(34,464)	-	-
<b>Net movement in funds</b>		<b>18,161</b>	<b>(187,151)</b>	<b>(45,520)</b>	<b>(214,510)</b>
Fund balances at 1 April 2023		1,820,283	2,840,130	1,857,866	6,518,279
<b>Fund balances at 31 March 2024</b>		<b>1,838,444</b>	<b>2,652,979</b>	<b>1,812,346</b>	<b>6,303,769</b>

# KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

## BALANCE SHEET

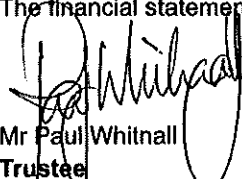
AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
<b>Fixed assets</b>					
Tangible assets	10		5,808,476		5,783,152
<b>Current assets</b>					
Debtors	11	49,366		265,354	
Cash at bank and in hand		554,792		986,569	
		604,158		1,251,923	
<b>Creditors: amounts falling due within one year</b>	12	(98,071)		(47,682)	
Net current assets			506,087		1,204,241
<b>Total assets less current liabilities</b>			6,314,563		6,987,393
<b>Creditors: amounts falling due after more than one year</b>	13		(477,934)		(683,624)
<b>Net assets</b>			5,836,629		6,303,769
<b>Capital funds</b>					
Permanent Endowment Funds	15		1,735,056		1,812,346
<b>Income funds</b>					
Restricted funds	16		2,080,472		2,652,979
Unrestricted funds			2,021,101		1,838,444
			5,836,629		6,303,769

The notes on pages 15 to 29 form part of these financial statements.

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 and authorised for issue by the Trustees on 19 November 2025

  
Mr Paul Whitnall  
Trustee

Company registration number 06129881



# KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
<b>Cash flows from operating activities</b>					
Cash absorbed by operations	20		(92,615)		(342,157)
<b>Investing activities</b>					
Purchase of tangible fixed assets		(163,431)		(453,819)	
Investment income received		76,681		69,156	
<b>Net cash used in investing activities</b>			(86,750)		(384,663)
<b>Financing activities</b>					
Repayment of bank loans		(206,842)		(14,533)	
Interest on financing activities		(45,570)		(59,823)	
<b>Net cash used in financing activities</b>			(252,412)		(74,356)
<b>Net decrease in cash and cash equivalents</b>			(431,777)		(801,176)
Cash and cash equivalents at beginning of year			986,569		1,787,745
<b>Cash and cash equivalents at end of year</b>			554,792		986,569

The notes on pages 15 to 29 form part of these financial statements.

# KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

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### 1 Accounting policies

#### Charity information

Kingsley Hall Church and Community Centre is a private company limited by guarantee incorporated in England and Wales. The registered office is Kingsley Hall Church and Community Centre, Parsloes Avenue, Dagenham, Essex, RM9 5NB.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, 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 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. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

For the current and previous year, the charity has undertaken a planned reinvestment of its resources into its Places, People and Projects. This has enabled new opportunities which the Trustees believe will produce Return on Investment, but the heavy investment has resulted in significant deficits. Therefore, the Trustees have implemented Recovery Actions in line with its documented Financial Risk Register Mitigations. This includes a package of income generating rental increases and expenditure reductions through staff redundancies and other cost cutting exercises along with market entry of our new projects to increase income.

With the successful implementation of the plans and with liabilities being paid as they fall due the Trustees have a reasonable expectation that the charity will continue in operational existence for the foreseeable future. Therefore, they consider that these financial statements should be prepared on the going concern basis.

#### 1.3 Charitable funds

Unrestricted funds arise from income donated to or earned by the charity in pursuit of its charitable objects and may be applied in any way that meets those charitable objects.

Restricted funds are those funds that are available for specific, restricted purposes within the overarching charitable objects of the charity. Restricted funds arise from conditions attached to them by the donor or the activity generating the funds, by deliberate requests for such funds by the charity.

Restricted endowment funds represent assets that are intended by their donor to be retained and used by the charity to pursue its objects either by its use or by generating income.

Transfers between funds are made when a restriction has been extinguished, as payment for the use of land, buildings and management support, and for rentals generated by investment properties that are used to support the unrestricted activities of the charity.

#### 1.4 Income

##### *Donations, legacies and grants*

Income from donations, legacies and grants are recorded in the financial statements when entitlement to the income is established, it is more likely than not that the income will be received and the amount to be received can be reliably estimated and any conditions required to receive the funds have been met or are within the control of the charity. In practice, for most donations income is recognised when received.

# KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

---

### 1 Accounting policies

(Continued)

Legacies are recognised following the principles of income recognition used for other donated income. Entitlement is taken to be confirmed by grant of probate over the estate of the donor; probability of receipt is judged on a combination of probate and knowledge of the valuation of the net estate and the amount to be received is assessed based on probate and the valuation of the estate. Where a life interest in an estate exists, no income is recognised other than from distributions from that estate to Kingsley Hall.

Grant income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

#### *Income from charitable activities*

Where the charity provides services or goods in return for payment, the income from these items is recognised when charity completes its part of the agreement by delivering the services or goods.

#### *Rental income*

Rental income is recognised on the received basis.

### 1.5 Expenditure

All expenditure is accounted for on an accruals basis and has been listed in such a way as to accumulate all the charity's costs of employees, goods and services relating to a particular activity of the charity under that activity heading. Direct costs, including attributable salaries and associated costs, are allocated on an actual basis to the areas of activity.

# KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

---

#### 1 Accounting policies

(Continued)

##### 1.6 Tangible fixed assets

Tangible fixed assets are significant physical items of property, plant and equipment held for continuing use by the charity in delivering its charitable objectives.

###### *Recognition*

A tangible fixed asset is recorded in the accounts at cost including irrecoverable VAT when the cost of the asset can be measured reliably and it will be of benefit in delivering charitable objectives. Fixed assets whose valuation has been taken as their deemed cost at transition to FRS 102 and Charities SORP FRS102 were valued at their existing use value.

###### *Separate components*

The charity holds freehold buildings with significant components that have materially different useful lives from the rest of the building. These components are depreciated separately over their individual lives at the following rates:

- Main Fabric - 100 years
- Pitched Roof - 70 years
- Flat Roof - 40 years
- Windows and Doors - 40 years
- Boilers and Heaters - 15 years
- Mechanical systems - 30 years
- Kitchens - 20 years
- Electrics - 40 years
- Alarm and Security - 15 years

###### *Other fixed assets*

Other tangible fixed assets are depreciated evenly to their expected residual values over their expected useful lives as follows:

Equipment, fittings and furniture between 5 to 10 years. (2024 : 10 years).

The Trustees reviewed the depreciation policy for certain items included in the above category in the year and in particular the expected useful lives of short term assets and amended the policy for Equipment, fittings and furniture to 5 to 10 years from the 10 years relating to the previous period.

The residual value of all assets is assumed to be zero other than for land where it is assumed to be equal to the cost of the asset.

##### 1.7 Impairment of fixed assets

At each accounts date, the recoverable amounts of assets are assessed to determine whether they have fallen below their carrying values. When the recoverable amount of an asset falls below its carrying amount, the value of the asset is said to be impaired. The carrying amount is reduced to the recoverable amount with the loss in value reported in income and expenditure.

The recoverable amount of an asset is the higher of the amount that can be generated by using the asset or by selling it. When assessing the recoverable amount of purchased goodwill, the cash flows arising from the group of assets that make up the cash-generating unit in an entity combination are used to assess the amount generated by using the assets. The amount attributable to goodwill is taken to be the excess of the recoverable amount of the cash-generating unit over the fair values of the individual assets in the cash-generating unit.

# KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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### 1 Accounting policies

(Continued)

#### 1.8 Financial instruments

Financial instruments are contracts that give rise to a financial asset for one party to the contract and a financial liability or equity instrument for the other party.

##### *Basic financial assets*

Kingsley Hall has basic financial instruments that are recognised when the provisions of the contract are met and for which the accounting policies are as follows:

##### *Trade debtors and other amounts receivable*

Trade debtors and other amounts receivable are recognised at the value defined by the contract, agreement or legislation giving rise to the amount receivable.

##### *Basic financial liabilities*

##### *Trade creditors and other amounts payable*

Trade creditors and other amounts payable are recognised at the value defined by the contract, agreement or legislation giving rise to the liability.

##### *Other Financial Instruments*

The charity does not hold any financial instruments defined as other by FRS 102.

#### 1.9 Taxation

The company is a charity within the meaning of Para 1 Schedule 6 Finance Act 2010. Accordingly the company is potentially exempt from taxation in respect of income or capital gains within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes. No tax charge arose in the period.

#### 1.10 Employee benefits

The liability to pay short-term employee benefits, which are mainly salary, the entitlement to paid leave and related employment taxes, is recognised as the employees earn entitlement to pay and paid leave under the terms of their employment contract with a corresponding expense recognised in expenditure. Amounts paid are deducted from the liability when paid.

#### 1.11 Retirement benefits

Contributions to defined contribution pension schemes are recognised when entitlement to the contributions has been earned by the member of staff.

#### 1.12 Leases

Where Kingsley Hall acts as the lessee, the cost of operating leases is recognised by spreading the total payments under the lease, including lease premiums paid, evenly over the lease term. Lease incentives that reduce the rent payable under the lease are taken as part of the total payments.

Where Kingsley Hall acts as the lessor, income is recognised by spreading the total receipts under the lease evenly over the lease term. Lease incentives paid and premiums received are treated as part of the total receipts. Costs of arranging the lease of an asset are added to the cost of the leased asset and recognised over the lease term in the same way as the lease income.

#### 1.13 Cash flows

The cash flows of the charity are shown and reported using the indirect method of calculating cash flows.

# KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 1 Accounting policies

(Continued)

#### 1.14 Critical Estimates and areas of Significant Judgement

Refer to sections 1.6 and 1.7 of the accounting policies for details of the estimates of useful life made regarding tangible fixed assets and the relevant impairment.

### 2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2025 £	2025 £	2025 £	2024 £	2024 £	2024 £
Donations and gifts	118,997	-	118,997	207,703	-	207,703
Fellowship offerings	47,791	-	47,791	56,142	-	56,142
Other grant income	50,743	263,207	313,950	159,804	129,878	289,682
	<u>217,531</u>	<u>263,207</u>	<u>480,738</u>	<u>423,649</u>	<u>129,878</u>	<u>553,527</u>

### 3 Charitable activities

	Church and community 2025 £	Pre-school 2025 £	Total 2025 £	Church and community 2024 £	Pre-school 2024 £	Total 2024 £
Canteen sales	1,904	-	1,904	956	-	956
Hall room hire	15,056	-	15,056	22,600	-	22,600
Kinder Kapers pre-school	-	26,262	26,262	-	21,965	21,965
Pre-school nursery education grant	-	341,885	341,885	-	292,454	292,454
	<u>16,960</u>	<u>368,147</u>	<u>385,107</u>	<u>23,556</u>	<u>314,419</u>	<u>337,975</u>
<b>Analysis by fund</b>						
Unrestricted funds	16,960	-	16,960	23,556	-	23,556
Restricted funds	-	368,147	368,147	-	314,419	314,419
	<u>16,960</u>	<u>368,147</u>	<u>385,107</u>	<u>23,556</u>	<u>314,419</u>	<u>337,975</u>

# KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 4 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising events	8,300	2,517
Shop income	36,545	24,671
Street kitchen	104,353	95,175
Other income	9,234	10,557
	<u>          </u>	<u>          </u>
Other trading activities	158,432	132,920
	<u>          </u>	<u>          </u>

### 5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Rental income	64,980	48,780
Interest receivable	11,701	20,376
	<u>          </u>	<u>          </u>
	76,681	69,156
	<u>          </u>	<u>          </u>

# KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

6 Charitable activities		Church and community		Pre-school		Other grant expenditure		Total 2025		Church and community		Pre-school		Other grant expenditure		Total 2024	
		2025	£	2025	£	2025	£	£	£	2024	£	2024	£	2024	£	2024	£
	Staff costs	432,160		335,611		205,116		972,887		379,450		242,789		84,395		706,634	
	Depreciation	134,405		3,702		-		138,107		75,969		-		-		75,969	
	Rates and water	10,148		-		-		10,148		1,656		-		-		1,656	
	Light and heat	44,563		-		-		44,563		36,415		-		-		36,415	
	Postage and telephone	4,214		-		-		4,214		4,827		-		-		4,827	
	Printing, stationery, advertising and insurance	2,461		-		-		2,461		2,268		-		-		2,268	
	Sundries	8,622		-		-		8,622		16,835		-		-		16,835	
	Bad debt provision	5,832		-		-		5,832		-		-		-		-	
	Pre-school expenses	-		53,332		-		53,332		-		57,642		-		57,642	
	Catering	63,629		-		11,554		75,183		55,978		-		-		55,978	
	Furnishings, maintenance, repairs and IT	46,501		-		15,430		61,931		55,556		-		-		55,556	
	Legal and professional fees	31,485		-		-		31,485		7,397		-		-		7,397	
	Trustees expenses	107		-		-		107		166		-		-		166	
	Project expenditure	366		-		104,881		105,247		-		-		221,629		221,629	
	Interest payable and similar expenses	45,570		-		-		45,570		59,823		-		-		59,823	
	Social supermarket and similar charges	8,409		-		-		8,409		5,293		-		-		5,293	
		838,472		392,645		336,981		1,568,098		701,633		300,431		306,024		1,308,088	
		838,472		392,645		336,981		1,568,098		701,633		300,431		306,024		1,308,088	
	Unrestricted funds	753,443		-		1,916		755,359		630,006		-		35,578		665,584	
	Endowment funds	77,290		-		-		77,290		45,520		-		-		45,520	
	Restricted funds	7,739		392,645		335,065		735,449		26,107		300,431		270,446		596,984	



# KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

<b>7</b>	<b>Net movement in funds</b>	<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>
	Net movement in funds is stated after charging/(crediting)		
	Depreciation of owned tangible fixed assets	138,107	75,969
	Auditors Remuneration	12,840	-
	Auditors Remuneration - non audit fees	7,806	-
		<u>          </u>	<u>          </u>

## 8 Trustees

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

Three trustees were reimbursed travelling and other expenses totalling £301 (2024 : £Nil) in the year.

## 9 Employees

The average monthly number of employees during the year was:

	<b>2025</b>	<b>2024</b>
	<b>Number</b>	<b>Number</b>
	38	31
	<u>          </u>	<u>          </u>

<b>Employment costs</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Wages and salaries	885,989	644,086
Social security costs	71,119	49,986
Other pension costs	15,779	12,562
	<u>          </u>	<u>          </u>
	972,887	706,634
	<u>          </u>	<u>          </u>

The number of employees whose annual remuneration was more than £60,000 is as follows:

	<b>2025</b>	<b>2024</b>
	<b>Number</b>	<b>Number</b>
£60,001 to £70,000	-	1
£70,001 to £80,000	-	1
£80,001 to £90,000	1	-
£100,001 to £110,000	1	-
	<u>          </u>	<u>          </u>

# KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 10 Tangible fixed assets

	Land and buildings	Fixtures, fittings and equipment	Total
	£	£	£
<b>Cost</b>			
At 1 April 2024	6,139,459	90,620	6,230,079
Additions	138,383	25,048	163,431
	<u>6,277,842</u>	<u>115,668</u>	<u>6,393,510</u>
At 31 March 2025			
<b>Depreciation and impairment</b>			
At 1 April 2024	375,555	71,372	446,927
Depreciation charged in the year	127,832	10,275	138,107
	<u>503,387</u>	<u>81,647</u>	<u>585,034</u>
At 31 March 2025			
<b>Carrying amount</b>			
At 31 March 2025	5,774,455	34,021	5,808,476
	<u>5,763,904</u>	<u>19,248</u>	<u>5,783,152</u>
At 31 March 2024			

Fixed assets with a carrying value of £5,322,672 have been pledged as security for the Charity Bank loan disclosed in note 15.

#### 11 Debtors

	2025	2024
	£	£
<b>Amounts falling due within one year:</b>		
Trade debtors	21,729	28,138
Other debtors - amounts due from parent charity	-	195,008
Prepayments and accrued income	27,637	42,208
	<u>49,366</u>	<u>265,354</u>

#### 12 Creditors: amounts falling due within one year

	Notes	2025	2024
		£	£
Bank loans	14	13,311	14,463
Other taxation and social security		17,195	-
Trade creditors		14,469	7,105
Other creditors		53,096	26,114
		<u>98,071</u>	<u>47,682</u>

# KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 13 Creditors: amounts falling due after more than one year

	Notes	2025 £	2024 £
Bank loans	14	477,934	683,624

### 14 Loans and overdrafts

	2025 £	2024 £
Bank loans	491,245	698,087
Payable within one year	13,311	14,463
Payable after one year	477,934	683,624
Amounts included above which fall due after five years:		
Payable by instalments	424,691	625,774

The loan from Charity Bank has a 25-year term expiring in July 2043 with interest only, at 3.25% over Base Rate payable in the first three years. Capital repayments commence after 3 years.

### 15 Endowment funds

Endowment funds represent assets which must be held permanently by the charity. Income arising on the endowment funds can be used in accordance with the objects of the charity and is included as unrestricted income. Any capital gains or losses arising on the assets form part of the fund.

Balance at 1 April 2023 £	Expenditure £	Balance at 1 April 2024 £	Expenditure £	Balance at 31 March 2025 £
1,857,866	(45,520)	1,812,346	(77,290)	1,735,056
1,857,866	(45,520)	1,812,346	(77,290)	1,735,056

**Endowment funds** represent the assets of the Kingsley Hall, Dagenham charitable trust which are required to be retained for the purposes of supporting activities such as those undertaken by Kingsley Hall Church and Community Centre.

# KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 16 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Balance at 1 April 2023 £	Movement in funds			Balance at 1 April 2024 £	Movement in funds			Balance at 31 March 2025 £
		Income	Expenditure	Transfers		Income	Expenditure	Transfers	
Pre-School Education	517,628	314,419	(300,431)	-	531,616	368,148	(392,645)	(251,114)	256,005
Youth Investment Fund	1,790	-	-	-	1,790	-	(1,790)	-	-
Eden Partnership Fund	8,910	-	(29,813)	20,903	-	-	-	-	-
Lankelly Chase	61,730	-	(73,374)	11,644	-	-	-	-	-
"Our House" fund	5,976	-	(16,475)	10,499	-	-	-	-	-
BBC Children in Need	4,524	-	-	-	4,524	-	(4,524)	-	-
Redevelopment Fund	2,027,246	-	(58,551)	(77,510)	1,891,185	-	(55,268)	(120,000)	1,715,917
Jack Petchey Foundation	31,941	1,800	(517)	-	33,224	21,127	(21,575)	(32,776)	-
Other grants	65,730	66,828	(15,327)	-	117,231	59,230	(97,883)	(64,522)	14,056
EY's Enabling Grant	-	-	-	-	-	121,600	(31,238)	-	90,362
Community Well Being	114,655	61,250	(102,496)	-	73,409	61,249	(130,526)	-	4,132
	2,840,130	444,297	(596,984)	(34,464)	2,652,979	631,354	(735,449)	(468,412)	2,080,472

# KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 16 Restricted funds

(Continued)

##### Pre-school education

Income for pre-school education is restricted to use for the provision of this education under the terms of the grants received. In previous years fee income, relating to non funded-places, was treated as restricted income as a matter of convenience. During the year the Trustees reconsidered this treatment and decided that in fact this income should be treated as unrestricted income hence the transfer from restricted to unrestricted funds in regard to the fee income received in the current and previous years.

##### Youth Investment Fund

This is a project to deliver open access youth work.

##### BBC Children in Need

This represents the LIVE SAFE project providing open-access to youth work for young people aged 11-18.

##### Redevelopment Grant

Grants received in previous years towards redevelopment of the Kingsley Hall Community Centre and the new LIVEWELL Centre at Kingsley Hall as well as ongoing costs.

Following a review of the fund balance by the Trustees it was found that the spend on some of the grants received in previous years in this fund had originally been allocated to unrestricted funds hence the transfer from restricted to unrestricted funds.

##### Jack Petchey Foundation

Funding for various projects including funding to cover an intern's salary.

Following a review of the fund balance by the Trustees it was found that the spend on some of the grants received in previous years in this fund had originally been allocated to unrestricted funds hence the transfer from restricted to unrestricted funds.

##### Other grants

represent various small grants received to fund specific operational activities. Following a review of the fund balance by the Trustees it was found that the spend on some of the grants received in previous years in this fund had originally been allocated to unrestricted funds hence the transfer from restricted to unrestricted funds.

The Early Yrs Enabling fund is to help the charity expand it's pre-school operations.

Community Well Being fund is to roll out mental health first aid and pre and post crisis community interventions.

# KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 17 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Endowment funds 2025 £	Total 2025 £
<b>At 31 March 2025:</b>				
Tangible assets	2,285,940	1,787,480	1,735,056	5,808,476
Current assets/(liabilities)	213,095	292,992	-	506,087
Long term liabilities	(477,934)	-	-	(477,934)
	<u>2,021,101</u>	<u>2,080,472</u>	<u>1,735,056</u>	<u>5,836,629</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Endowment funds 2024 £	Total 2024 £
<b>At 31 March 2024:</b>				
Tangible assets	2,079,621	1,891,185	1,812,346	5,783,152
Current assets/(liabilities)	442,447	761,794	-	1,204,241
Long term liabilities	(683,624)	-	-	(683,624)
	<u>1,838,444</u>	<u>2,652,979</u>	<u>1,812,346</u>	<u>6,303,769</u>

#### 18 Operating lease commitments

##### Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025 £	2024 £
Within one year	8,628	1,128
Between two and five years	32,599	3,102
	<u>41,227</u>	<u>4,230</u>

# KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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#### 19 Related party transactions

##### Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2025 £	2024 £
Aggregate compensation	272,462	204,002

Key management staff are the Pre-school Manager, the Centre Director, Executive Chef, and the Deputy Director - Operations.

##### Transactions with related parties

During the year the charity entered into the following transactions with related parties:

	2025 £	2024 £
Donation from parent charity	80,568	195,008
	80,568	195,008

The following amounts were outstanding at the reporting end date:

	2025 £	2024 £
Donation from parent charity	-	195,008

Up to June 2024 the charity's parent charity, Livability, provided payroll services for Kingsley Hall Church and Community Centre for no charge.

# KINGSLEY HALL CHURCH AND COMMUNITY CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

<b>20</b>	<b>Cash generated from operations</b>	<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>
	Deficit for the year	(467,140)	(214,510)
	Adjustments for:		
	Investment income recognised in statement of financial activities	(76,681)	(69,156)
	Depreciation of tangible fixed assets	138,107	75,969
	Interest on finance charges	45,570	59,823
	Movements in working capital:		
	Decrease/(increase) in debtors	215,988	(214,779)
	Increase in creditors	51,541	20,496
	<b>Cash absorbed by operations</b>	<b>(92,615)</b>	<b>(342,157)</b>
<b>21</b>	<b>Analysis of changes in net funds</b>		
		<b>At 1 April 2024</b>	<b>Cash flowsAt 31 March 2025</b>
		<b>£</b>	<b>£</b>
	Cash at bank and in hand	986,569	(431,777) 554,792
	Loans falling due within one year	(14,463)	1,152 (13,311)
	Loans falling due after more than one year	(683,624)	205,690 (477,934)
		288,482	(224,935) 63,547