

**KING'S CHURCH KENDAL**  
**(A company limited by guarantee)**  
**UNAUDITED**  
**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**KING'S CHURCH KENDAL**  
**(A company limited by guarantee)**

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**KING'S CHURCH KENDAL**  
**(A company limited by guarantee)**

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

<b>Trustees</b>	Mr D Barfoot, Director Mr R Horn, Director Miss L Skellern, Treasurer Mr G Wadsworth, Trustee Mr E J Bennett, Trustee Mr A R Coram, Trustee Ms Y M Coram, Trustee Ms D M Reddin, Trustee
<b>Company registered number</b>	06770192
<b>Charity registered number</b>	1129426
<b>Principal address</b>	The Shakespeare Centre Yard 76 Highgate Kendal Cumbria LA9 4HE
<b>Independent examiner</b>	Armstrong Watson LLP 2 Europe Way Cockermouth Cumbria CA13 0RJ

**KING'S CHURCH KENDAL**  
**(A company limited by guarantee)**

**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

The Trustees present their annual report together with the financial statements of the Charity for the year 1 January 2024 to 31 December 2024. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

**Objectives and activities**

**a. Policies and objectives**

King's Church Kendal's primary activity is to promote the Christian Faith for the public benefit, and it seeks to do this through the five main avenues below:

- To advance Christianity in accordance with the statement of faith contained in the appendix to the memorandum of association, in Cumbria and in other parts of the United Kingdom or the world as the trustees may from time-to-time think fit.
- To relieve aged persons and persons in conditions of need, hardship, sickness or distress arising from whether in connection with housing or accommodation or shelter or any other purpose (whether by way of loan, gift, the provision of accommodation, shelter or in any other way) in Cumbria and in such parts of the United Kingdom or the world as the trustees may from time-to-time think fit.
- To promote and fulfil such other charitable purposes beneficial to the community in Cumbria and in such parts of the United Kingdom or the world as the trustees may from time-to-time think fit.
- To advance education of children (above or below compulsory school age) or adults.
- To bring relief to the poor in the United Kingdom or elsewhere in the world.

**Achievements and performance**

**a. Main achievements of the Charity**

The church has achieved the following as a result of the objectives and activities being met:

- Teaching regularly on Sundays to adults and children (above and below compulsory school age)
- Youth Groups
- Ladies Coffee Morning
- Community Groups throughout the week
- Outreach to Kendal communities through Pizza Nights and similar events
- Support young people going to youth camps
- Operated a foodbank for the residents of Kendal
- Provided a building (Shakespeare Centre) for the use of local community groups

**KING'S CHURCH KENDAL**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**Financial review**

**a. Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

**Structure, governance and management**

**a. Constitution**

King's Church Kendal is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

**b. Methods of appointment or election of Trustees**

New trustees are recruited from within King's Church Kendal by invitation and interview by the members (Elders) of King's Church Kendal.

**c. Financial risk management**

The Trustees 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 and procedures are in place to mitigate exposure to the major risks.

**Members' liability**

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

**KING'S CHURCH KENDAL**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**Statement of Trustees' responsibilities**

The Trustees (who are also the directors of the Charity for the purposes 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. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and 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.

Approved by order of the members of the board of Trustees and signed on their behalf by:

*G Wadsworth*

**Mr G Wadsworth**

Trustee G R Wadsworth

Date: 29.09.25

**KING'S CHURCH KENDAL**  
**(A company limited by guarantee)**

**INDEPENDENT EXAMINER'S REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**Independent examiner's report to the Trustees of King's Church Kendal ('the Charity')**

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 December 2024.

**Responsibilities and basis of report**

As the Trustees of the Charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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


**Independent examiner's statement**

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

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

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

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed: 

Steven Kirkbride

Dated: 29 September 2025

BFP FCA ATT MAAT

Armstrong Watson LLP - Cockermouth

**KING'S CHURCH KENDAL**  
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 DECEMBER 2024**

	Note	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
<b>Income from:</b>					
Donations and legacies	3	8,844	81,265	90,109	88,773
Other trading activities	4	64,768	-	64,768	71,431
Investments	5	-	478	478	397
<b>Total income</b>		<b>73,612</b>	<b>81,743</b>	<b>155,355</b>	<b>160,601</b>
<b>Expenditure on:</b>					
Charitable activities		86,336	91,517	177,853	189,842
<b>Total expenditure</b>		<b>86,336</b>	<b>91,517</b>	<b>177,853</b>	<b>189,842</b>
<b>Net movement in funds</b>		<b>(12,724)</b>	<b>(9,774)</b>	<b>(22,498)</b>	<b>(29,241)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		116,008	91,216	207,224	236,465
Net movement in funds		(12,724)	(9,774)	(22,498)	(29,241)
<b>Total funds carried forward</b>		<b>103,284</b>	<b>81,442</b>	<b>184,726</b>	<b>207,224</b>

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 8 to 20 form part of these financial statements.



**KING'S CHURCH KENDAL**  
**(A company limited by guarantee)**  
**REGISTERED NUMBER: 06770192**

**BALANCE SHEET**  
**AS AT 31 DECEMBER 2024**

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	9	49,776	45,689
		<u>49,776</u>	<u>45,689</u>
<b>Current assets</b>			
Stocks	10	298	-
Debtors	11	15,312	17,601
Cash at bank and in hand		124,382	148,378
		<u>139,992</u>	<u>165,979</u>
Creditors: amounts falling due within one year	12	(5,042)	(4,444)
<b>Net current assets</b>		<u>134,950</u>	<u>161,535</u>
<b>Total assets less current liabilities</b>		<u>184,726</u>	<u>207,224</u>
<b>Net assets excluding pension asset</b>		<u>184,726</u>	<u>207,224</u>
<b>Total net assets</b>		<u><u>184,726</u></u>	<u><u>207,224</u></u>
<b>Charity funds</b>			
Restricted funds	13	103,284	116,008
Unrestricted funds	13	81,442	91,216
<b>Total funds</b>		<u><u>184,726</u></u>	<u><u>207,224</u></u>

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

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

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

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

**Mr G Wadsworth** *G Wadsworth*  
Trustee GR Wadsworth  
Date: 29.09.25

The notes on pages 8 to 20 form part of these financial statements.

**KING'S CHURCH KENDAL**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**1. General information**

King's Church Kendal is a private company limited by guarantee incorporated in England and Wales. The registered office is The Shakespeare Centre, Yard 76, Highgate, Kendal, Cumbria, LA9 4HE.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

King's Church Kendal meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**2.2 Income**

All 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 tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

**2.3 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

**2.4 Tangible fixed assets and depreciation**

Tangible fixed assets are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

**KING'S CHURCH KENDAL**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**2. Accounting policies (continued)**

**2.4 Tangible fixed assets and depreciation (continued)**

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following bases:

Freehold property	- Not depreciated
Plant and machinery	- 33 % straight line basis/15% reducing balance basis
Motor vehicles	- 20% reducing balance basis

**2.5 Stocks**

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

**2.6 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**2.7 Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**2.8 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

**2.9 Financial instruments**

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**2.10 Pensions**

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

**KING'S CHURCH KENDAL**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**2. Accounting policies (continued)**

**2.11 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

**3. Income from donations and legacies**

	<b>Restricted funds 2024 £</b>	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>
Committed giving	-	78,264	<b>78,264</b>
Jumble sales	-	425	<b>425</b>
Gift aid reclaimed	8,844	2,163	<b>11,007</b>
Sundry giving	-	413	<b>413</b>
	<u>8,844</u>	<u>81,265</u>	<u><b>90,109</b></u>
	<b>Restricted funds 2023 £</b>	<b>Unrestricted funds 2023 £</b>	<b>Total funds 2023 £</b>
Committed giving	-	63,853	<b>63,853</b>
Jumble sales	-	147	<b>147</b>
Gift aid reclaimed	9,115	14,798	<b>23,913</b>
Sundry giving	-	860	<b>860</b>
	<u>9,115</u>	<u>79,658</u>	<u><b>88,773</b></u>

**KING'S CHURCH KENDAL**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**4. Income from other trading activities**

**Income from non charitable trading activities**

	<b>Restricted funds 2024 £</b>	<b>Total funds 2024 £</b>
Foodbank income	64,768	64,768

	<i>Restricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Foodbank income	71,431	71,431

**5. Investment income**

	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>
Interest received	478	478

	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Interest received	397	397

**KING'S CHURCH KENDAL**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**6. Analysis of expenditure by activities**

	<b>Activities undertaken directly 2024 £</b>	<b>Support costs 2024 £</b>	<b>Total funds 2024 £</b>
Restricted expenditure	86,336	4,308	<b>90,644</b>
Unrestricted expenditure	87,209	-	<b>87,209</b>
	<u>173,545</u>	<u>4,308</u>	<u><b>177,853</b></u>

	<i>Activities undertaken directly 2023 £</i>	<i>Support costs 2023 £</i>	<i>Total funds 2023 £</i>
Restricted expenditure	97,829	5,621	103,450
Unrestricted expenditure	86,392	-	86,392
	<u>184,221</u>	<u>5,621</u>	<u>189,842</u>

**KING'S CHURCH KENDAL**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**6. Analysis of expenditure by activities (continued)**

**Analysis of direct costs**

	Restricted 2024 £	Unrestricted 2024 £	Total funds 2024 £
Staff costs	35,547	40,403	75,950
Depreciation	1,979	853	2,832
Youth, Children & Student work	-	532	532
Evangelism & Publicity costs	-	9,102	9,102
Sundry expenses	1,003	9,173	10,176
Accountancy fees	-	3,589	3,589
Volunteer expenses	711	130	841
Apolistic expenses	-	6,600	6,600
Rent and rates	9,600	6,910	16,510
Light, heat & power	-	4,218	4,218
Insurance	-	1,744	1,744
Repairs & maintenance	1,048	2,900	3,948
Telephone & fax	206	789	995
Governance - Printing, postage and stationery	1,413	-	1,413
Kitchen equipment donations	9,883	-	9,883
Fundraising	-	266	266
Governance - Food	27,873	-	27,873
Governance - Motoring expenses	1,998	-	1,998
Profit/loss on disposal of fixed assets	(4,925)	-	(4,925)
	<u>86,336</u>	<u>87,209</u>	<u>173,545</u>

**KING'S CHURCH KENDAL**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**6. Analysis of expenditure by activities (continued)**

**Analysis of direct costs (continued)**

	<i>Restricted 2023 £</i>	<i>Unrestricted 2023 £</i>	<i>Total funds 2023 £</i>
Staff costs	34,957	39,187	74,144
Depreciation	1,570	1,005	2,575
Youth, Children & Student work	-	502	502
Evangelism & Publicity costs	-	4,498	4,498
Pastoral care & Worship	-	303	303
Sundry expenses	1,798	7,077	8,875
Accountancy fees	-	3,308	3,308
Volunteer expenses	676	200	876
Apolistic expenses	-	6,600	6,600
Rent and rates	9,600	5,117	14,717
Light, heat & power	-	5,402	5,402
Insurance	-	1,562	1,562
Repairs & maintenance	3,317	10,639	13,956
Telephone & fax	189	752	941
Governance - Printing, postage and stationery	1,914	-	1,914
Kitchen equipment donations	9,635	-	9,635
Fundraising	-	240	240
Governance - Food	32,624	-	32,624
Governance - Motoring expenses	1,549	-	1,549
	<u>97,829</u>	<u>86,392</u>	<u>184,221</u>

**Analysis of support costs**

	<i>Unrestricted 2024 £</i>	<i>Total funds 2024 £</i>
Printing, postage and stationery	2,155	2,155
Bank charges	2,153	2,153
	<u>4,308</u>	<u>4,308</u>



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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**6. Analysis of expenditure by activities (continued)**

**Analysis of support costs (continued)**

	<i>Unrestricted 2023 £</i>	<i>Total funds 2023 £</i>
Printing, postage and stationery	2,651	2,651
Bank charges	2,970	2,970
	<u>5,621</u>	<u>5,621</u>

**7. Staff costs**

	<b>2024 £</b>	<b>2023 £</b>
Wages and salaries	<b>73,938</b>	73,021
Contribution to defined contribution pension schemes	<b>2,012</b>	1,123
	<u><b>75,950</b></u>	<u>74,144</u>

The average number of persons employed by the Charity during the year was as follows:

	<b>2024 No.</b>	<b>2023 No.</b>
Average number of employees	<u><b>6</b></u>	<u>5</u>

No employee received remuneration amounting to more than £60,000 in either year.

**8. Trustees' remuneration and expenses**

Ms D Reddin received remuneration of £10,900 (2023 - £10,394) during the year.

During the year ended 31 December 2024, no Trustee expenses have been incurred (2023 - £94).

**KING'S CHURCH KENDAL**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**9. Tangible fixed assets**

	Freehold property £	Plant and equipment £	Motor vehicles £	Total £
<b>Cost or valuation</b>				
At 1 January 2024	33,769	34,157	12,259	80,185
Additions	-	-	13,194	13,194
Disposals	-	-	(12,259)	(12,259)
At 31 December 2024	<u>33,769</u>	<u>34,157</u>	<u>13,194</u>	<u>81,120</u>
<b>Depreciation</b>				
At 1 January 2024	-	28,512	5,984	34,496
Charge for the year	-	853	1,979	2,832
On disposals	-	-	(5,984)	(5,984)
At 31 December 2024	<u>-</u>	<u>29,365</u>	<u>1,979</u>	<u>31,344</u>
<b>Net book value</b>				
At 31 December 2024	<u>33,769</u>	<u>4,792</u>	<u>11,215</u>	<u>49,776</u>
At 31 December 2023	<u>33,769</u>	<u>5,645</u>	<u>6,275</u>	<u>45,689</u>

**10. Stocks**

	2024 £	2023 £
Stock	<u>298</u>	<u>-</u>

**11. Debtors**

	2024 £	2023 £
<b>Due after more than one year</b>		
Trade debtors	1,680	1,710
	<u>1,680</u>	<u>1,710</u>
<b>Due within one year</b>		
Gift aid debtor	13,632	15,891
	<u>15,312</u>	<u>17,601</u>

**KING'S CHURCH KENDAL**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**12. Creditors: Amounts falling due within one year**

	2024 £	2023 £
Other taxation and social security	764	671
Pension fund loan payable	333	134
Other creditors	195	195
Accruals and deferred income	3,750	3,444
	<u>5,042</u>	<u>4,444</u>

**13. Statement of funds**

**Statement of funds - current year**

	Balance at 1 January 2024 £	Income £	Expenditure £	Balance at 31 December 2024 £
<b>Unrestricted funds</b>				
General Funds - all funds	91,216	81,743	(91,517)	81,442
	<u>91,216</u>	<u>81,743</u>	<u>(91,517)</u>	<u>81,442</u>
<b>Restricted funds</b>				
Foodbank fund	116,008	73,612	(86,336)	103,284
	<u>116,008</u>	<u>73,612</u>	<u>(86,336)</u>	<u>103,284</u>
<b>Total of funds</b>	<u>207,224</u>	<u>155,355</u>	<u>(177,853)</u>	<u>184,726</u>

**KING'S CHURCH KENDAL**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
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**13. Statement of funds (continued)**

**Statement of funds - prior year**

	<i>Balance at 1 January 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 December 2023 £</i>
<b>Unrestricted funds</b>					
General Funds - all funds	98,460	80,056	(92,014)	4,714	91,216
<b>Restricted funds</b>					
Foodbank fund	136,888	80,546	(97,829)	(3,597)	116,008
Pastoral care	1,117	-	-	(1,117)	-
	<u>138,005</u>	<u>80,546</u>	<u>(97,829)</u>	<u>(4,714)</u>	<u>116,008</u>
<b>Total of funds</b>	<u>236,465</u>	<u>160,602</u>	<u>(189,843)</u>	<u>-</u>	<u>207,224</u>

Foodbank Fund - Funds relating to expenses for the running of the foodbank.

Pastoral Care - Funds to bless those who would benefit from some support, help or encouragement.

**14. Summary of funds**

**Summary of funds - current year**

	<i>Balance at 1 January 2024 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 December 2024 £</i>
General funds	91,216	81,743	(91,517)	81,442
Restricted funds	116,008	73,612	(86,336)	103,284
	<u>207,224</u>	<u>155,355</u>	<u>(177,853)</u>	<u>184,726</u>

**KING'S CHURCH KENDAL**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**14. Summary of funds (continued)**

**Summary of funds - prior year**

	<i>Balance at 1 January 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 December 2023 £</i>
General funds	98,460	80,056	(92,014)	4,714	91,216
Restricted funds	138,005	80,546	(97,829)	(4,714)	116,008
	<u>236,465</u>	<u>160,602</u>	<u>(189,843)</u>	<u>-</u>	<u>207,224</u>

**15. Analysis of net assets between funds**

**Analysis of net assets between funds - current period**

	<b>Restricted funds 2024 £</b>	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>
Tangible fixed assets	11,215	38,561	49,776
Debtors due after more than one year	-	1,680	1,680
Current assets	92,069	46,243	138,312
Creditors due within one year	-	(5,042)	(5,042)
<b>Total</b>	<u>103,284</u>	<u>81,442</u>	<u>184,726</u>

**Analysis of net assets between funds - prior period**

	<i>Restricted funds 2023 £</i>	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Tangible fixed assets	6,275	39,414	45,689
Debtors due after more than one year	-	1,710	1,710
Current assets	109,733	54,536	164,269
Creditors due within one year	-	(4,444)	(4,444)
<b>Total</b>	<u>116,008</u>	<u>91,216</u>	<u>207,224</u>

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**NOTES TO THE FINANCIAL STATEMENTS**  
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**16. Pension commitments**

The group operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £2,012 (2023 - £1,123) were payable to the fund at the balance sheet date and are included in creditors.

**17. Related party transactions**

The Charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at 31 December 2024.