

KINGSTON UNITED REFORMED CHURCH CHARITY

England & Wales · Charity number 1131880

Details

Other names	KINGSTON URC CHARITY
Status	Registered
Legal form	Previously excepted
Registered	2009-09-28
Register	View on the Charity Commission register

Contact

Address United Reformed Church
Richard Mayo Centre
Eden Street
Kingston upon Thames
KT1 1HZ

Phone 02085491888

Email treasurer@kingstonurc.org

Website www.kingstonurc.org

Activities

Objects: The object of the Charity is the advancement of the Christian faith for the benefit of the public in accordance with the Scheme of Union of the United Reformed Church.

Activities: Providing regular public worship for all
Promoting the Christian faith
Teaching the faith to all ages
Providing training, nurture and activities for children and young people
Serving the community locally, nationally and internationally
Giving pastoral care and support to members and others in need
Providing premises and resources for community groups

Classification

- **How:** Makes Grants To Organisations, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, Disability, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities, Human Rights/religious Or Racial Harmony/equality Or Diversity, Recreation, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL.
- Kingston Upon Thames
- Richmond Upon Thames
- Surrey

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£291,635	£312,892	-	-
2024-03-31	£325,973	£312,892	-	-
2023-03-31	£283,722	£352,216	-	-
2022-03-31	£321,366	£265,240	-	-
2021-03-31	£245,238	£233,359	-	-

Trustees

Name	Role	Appointed
Rev LESLEY CHARLTON	Chair	
Aby Grillo		2022-04-01
Carol Clack		2020-04-01
Cathy Seymour		2023-04-09
Janine Mae Goddard		2024-03-31
Maddie Anlezark		2023-04-09
Mary Erskine		2020-04-01
So Young Jung		2023-04-09
Sue Shaw		2023-04-09

KINGSTON UNITED REFORMED CHURCH CHARITY

England & Wales - Charity number 1131880

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025
FOR
KINGSTON UNITED REFORMED CHURCH**

Collards
Chartered Accountants
5-9 Eden Street
Kingston-upon-Thames
Surrey
KT1 1BQ

KINGSTON UNITED REFORMED CHURCH

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FOR THE YEAR ENDED 31 MARCH 2025**

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KINGSTON UNITED REFORMED CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of 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).

HISTORY OF THE CHURCH

Kingston United Reformed Church dates its foundation to 1662, when Richard Mayo, the Vicar of All Saints Kingston, was evicted because he refused to sign the Act of Uniformity, and began to preach to a group of dissenters in Kingston.

This report reflects what the life of the church within this context of a long history of dedication of service to God and offers a flavour of possible future service to the changing community of Kingston Town.

OBJECTIVES AND ACTIVITIES

Objectives and aims

“Our mission is to be a welcoming, caring, worshipping Christian community serving all.”

KURC works within the context of Kingston Churches Together, the Local Ecumenical partnership and the support structures of the United Reformed Church.

KINGSTON UNITED REFORMED CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

ACHIEVEMENT AND PERFORMANCE

This year our membership has remained stable, but increasingly we have new people attend the church. Generally new members replace those who move or have died. KURC does not set targets for membership. It has a considerable number of friends and associates who offer their time and support to the church's mission to serve. It is often those outside the church membership who remind us that we are a vibrant group of Christian people. The level of voluntary work carried out by members in providing pastoral care or work in the local community continues to be outstanding. Our church members contribute to the work of the church towards achieving its mission in a variety of ways. This is acknowledged at the Church AGM each September.

A fundamental part of the mission to serve God is the care we give to each other. We have a pastoral structure that supports this, which is regularly reviewed to ensure that people are cared for and included. The format of the support has changed as regular care is shared out more widely.

We have a strong hybrid presence. There are in person and online opportunities for worship, meetings, bible studies, socials and daily prayer meetings. We continue to use communication channels such as Church News, Facebook, Instagram, WhatsApp and the Church website (www.kingstonurc.org). For those who are not connected to the internet weekly mailings of material were provided. Our new church website was launched this year.

KURC endeavours to support the integrity of creation. We are committed to the principles of Fair Trade. On a day-to-day basis we recycle products. We have a book stall of donated books and through the sale of these raise funds. We continue to be active members of the ECO church scheme and currently have silver status.

KURC Worship 2024-25

The Sunday morning service in the sanctuary (1000/1030) was also available on Zoom and YouTube. The 11:30 interactive worship and the 5pm reflective worship took place in the building. Most of the congregation attend in person and some attend online, due to health or restricted mobility or being in a different country or different part of Britain.

Great effort is made in sustaining our commitment in making the first morning service each week accessible to the Koreans who are part of our church with the bible readings and sermon displayed in English, Korean and Chinese. There is a strong team of people that work through the week to make this happen. We have people attending our services from other parts of the world too and make a big effort to include them, encouraging people to join in prayers in whatever language they feel most comfortable. Our building has had an accessibility audit, and recommended changes have been made from the report. We have learnt the Grace in sign language and take care to present material on our screen in an accessible way. We also have large print hymn books.

Activities run by our Youth, Children and Families worker continue. There are activities during the week as well as on Sundays. The team aims to develop whole family activities, making them accessible to all. The team have been open to changing activities to include more people. During the school holidays Generation Zone sessions with an emphasis on including people of all ages.

Our advent and lent 24-hour prayer days continue to be a regular feature with a variety of contributors. Our daily prayer meetings on Zoom continues, and is now available on Saturdays, This means that there are prayerful opportunities every day of the week.

Support for the local community

The Community Lunches participation has grown this year for volunteers and participants. There is a "Pay as you Can" two course hot meal at lunchtime on a Monday. This is run with support from the local Good Food Group and is valued by those who use it. Several volunteers have completed entry level certificated food hygiene courses.

Supported by a grant from Kingston Voluntary Service, two Healthy Eating courses have been run. This is aimed at people learning to cater for themselves in a healthy way and is particularly suitable for those with Type2 Diabetes or pre-diabetes.

Our newest minister for the community has started several low-key activities in our foyer, where we have a café serving refreshments at reasonable prices. These include a twice a month knitting and crochet group. 10 blankets have been made and are in the sanctuary for people to use during the cold season. There are a selection of games and craft activities available. Our community minister has been able to develop sustained relationships with the foyer regular attenders. For some this includes contact outside of foyer time. A few regulars have died this year, and it has been good to support the friends who have lost a dear friend.

Our child, youth and family worker has been working with All Saints Church (in the centre of the town) on shared events and activities. She also has links with some local schools.

KINGSTON UNITED REFORMED CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

KURC's support for the other agencies

Our support of the agencies who use our buildings is well received and new organisations also started using the building.

The Kingston Street Pastors continue to use our church as a base for their nighttime work.
The Child Contact Centre meets in the church every other Sunday afternoon.

Support for the wider community

KURC gave grants to Kingston Action on Homelessness, Street Pastors and Oxygen. Special collections were taken for charitable causes: Commitment for Life, Christian Aid, Homelessness, Cystic Fibrosis, Link of Hope and others.

Our relationship with United Reformed Church

KURC needs and receives the support from the administrative team of the wider URC. We have a member who serves on the Southern Synod Trust. We have links with their property support. Our ministers and some elders also support the wider church through their contributions to committees and additional roles outside of this church. Our church benefits from the URC human resources support and our centre manager has been attending monthly training sessions.

Future aims

Kingston United Reformed Church will continue to develop the wide range of worship and community activities within our mission to be a welcoming, caring, worshipping Christian community serving all. The environment around the church continues to change, with new apartments and businesses slowly changing the landscape. Once the project that is mostly in the front of the church is complete, attention to the restructuring of the town centre will move to the buildings that abut the church. There is no definite timeline for the work to be completed. This has been and will continue to be disruptive at times. We take care to keep up relationships with the appropriate agents of change, but progress is slow, and ownership can sometimes change.

In the meantime, we are working towards upgrading the building. Seeking financial support from Southern Synod and grants for a new roof, new windows and energy efficient services. This also brings disruption that can have an impact on our financial position. Each step is approached with diligence.

We see Kingston United Reformed Church continuing to be active within the town centre community in offering a place of worship, sanctuary and support.

FINANCIAL REVIEW

Financial position

The charity had income of £332,971 from charitable activities in the year (2024 - £325,973) and incurred expenditure of £351,842 (2024 - £312,892) leaving a deficit of £18,871 (2024 - surplus of £13,081) before unrealised investment gains.

The charity made an unrealised investment loss this year of £1,787 (2024 - gain of £1,432), which is shown on the Statement of Financial Activities. This increased the disclosed deficit for the year to £20,658 (2024 - surplus £14,513).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

KINGSTON UNITED REFORMED CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The Kingston United Reformed Church Charity of Kingston upon Thames, Surrey, otherwise referred to as KURC, is an unincorporated body registered with the Charity Commissioners No. 1131880. The Church is part of the United Reformed Church (URC) set up by the United Reformed Church Acts 1972, 1981 and 2000. Its main functions include the welfare of the URC in Kingston upon Thames and the wellbeing of the community in which the Church is based. The governing body of KURC is the elders, who meet monthly throughout the year. The elders agree on the broad strategy and areas of activity for KURC, consulting members on key issues at bi-monthly meetings of the membership. Each year there are elections for new elders and an awayday is held one day in the summer months.

The principal officer of KURC is the Church Secretary. The Minister chairs the meetings of the elders and day to day administration is delegated to individual elders and other members. In addition, KURC employs staff to assist the Minister in running the church's pastoral, spiritual and youth and community work and to manage its buildings and commercial and charitable lettings.

Our Ministers

Rev'd Lesley Charlton

Rev'd Dr Suk In Lee - His ministry is shared between KURC and the wider URC

Rev'd Carol Clack - Community minister from November 2024

Our ministers are committed to care for the church community and to nurture faith in all that they meet within the church and beyond. They attend many multi-agency meetings as representatives of KURC. Much of their work is subject to the confidentiality of personal relationships and is thus not widely known. To support our ministers there are three teams of people who meet three or four times a year to review their performance and encourage them to take good care of themselves. Two ministers live in Manses. It is the responsibility of KURC to maintain the manse for Rev'd Lesley Charlton. Southern Synod maintains the manse for Rev'd Sukin Lee. Work has been done to ensure that their homes are of an acceptable standard. The manse of Rev'd Dr Suk In Lee was subject to extensive water damage in January 2024. The building was subject to further flooding, which has delayed the completion date. Renovation work had yet to be completed by the end of this financial year.

We have a Missionary from Korea working with us part-time. She works with KURC, but also the United Reformed Church and New Malden URC. KURC give a contribution towards her phone bill. Her time with our church is mostly spent improving our support for Korean women and children.

We have a religious worker whose duties include the development of KURC ministry primarily through music for all its members. This is subject to a student visa, as she is studying for a master's degree. The visa will finish in January 2025.

The induction and training of elders is overseen by the Church Secretary and the Minister. Annual 'away days' on specific topics are arranged. The current year's away day took place in July 2024.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

All serving elders, staff and where appropriate, volunteers are subject to DBS checks.

With the support of the Management Group the elders of KURC consider the major financial risks to which the Church is exposed and incorporate provisions in the annual budget to address the financial risks. Whenever possible we seek financial support through grants. In order to keep a reasonable balance in the accounts across the years, elders have accepted the need for particular fund-raising events every other year. The elders use a risk-register and this ensures that wider risks are also reviewed annually. To ensure that the church remains a safe and nurturing environment and display our commitment to safeguarding all the elders and church members annually review our safeguarding policy. One elder has responsibility as safeguarding officers for children and vulnerable adults. KURC has a strong commitment to sharing God's love with all. Its staff and members endeavour to communicate with kindness and sincerity to all who enter the building. Generally, members of the public behave with respect towards our staff and volunteers. When incidents of risk arise, they are taken seriously and recorded, shared as appropriate and stored safely. Anyone who has been affected is supported with prayer and conversation including an opportunity for debriefing. The Church works with the Town Security Company and the local police.

KINGSTON UNITED REFORMED CHURCH

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Upgrading the building

The building has been in need of some restoration work and a plan to improve the state of the building has started. Although the charity does not own the building it has a duty of care. Using the support of building experts and in close collaboration with the Southern Synod a major work plan was produced. The potential overall cost will be approximately £600,000. The team working on this project have applied for grants from Southern Synod, the owners of the property to support these prohibitive costs.

By the end of March, the finance for the cost of replacing windows and repairing and replacing some of the roof was secured. This was a combination of grants and the use of some of the church reserves.
The work is due to be completed by the autumn of 2025.

For the next important phase of replacing the 1970's heating system the church has set up a fund-raising group that will be applying to charities for grants as well as requesting financial support from the Southern Synod.

The church endeavours to use materials that support a reduction on carbon footprint by making efficient use of the energy and services.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1131880

Principal address

Eden Street
Kingston upon Thames
Surrey
KT1 1HZ

Trustees

M Anlezark
Rev L Charlton
Rev C Clack
M Erskine
J Goddard
A Grillo
V James
S Kim
B Robinson
C Seymour
S Shaw
C Thompson

Independent Examiner

Andrew Harker
Collards
Chartered Accountants
5-9 Eden Street
Kingston-upon-Thames
Surrey
KT1 1BQ

Approved by order of the board of trustees on and signed on its behalf by:

.....
C Seymour - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
KINGSTON UNITED REFORMED CHURCH**

Independent examiner's report to the trustees of Kingston United Reformed Church

I report to the charity trustees on my examination of the accounts of Kingston United Reformed Church (the Trust) for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Andrew Harker

Collards
Chartered Accountants
5-9 Eden Street
Kingston-upon-Thames
Surrey
KT1 1BQ

Date:

KINGSTON UNITED REFORMED CHURCH

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025**

		Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		223,068	-	223,068	211,287
Other trading activities	2	102,321	-	102,321	105,976
Investment income	3	7,582	-	7,582	8,710
Total		332,971	-	332,971	325,973
EXPENDITURE ON					
Charitable activities					
Church activities and premises costs		236,768	2,128	238,896	203,308
Ministry and mission		94,483	-	94,483	89,269
Other costs		11,237	-	11,237	14,129
Donations		7,226	-	7,226	6,186
Total		349,714	2,128	351,842	312,892
Net gains/(losses) on investments		(573)	(1,214)	(1,787)	1,432
NET INCOME/(EXPENDITURE)		(17,316)	(3,342)	(20,658)	14,513
RECONCILIATION OF FUNDS					
Total funds brought forward		130,057	177,207	307,264	292,751
TOTAL FUNDS CARRIED FORWARD		112,741	173,865	286,606	307,264

The notes form part of these financial statements

KINGSTON UNITED REFORMED CHURCH

**BALANCE SHEET
31 MARCH 2025**

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	6	75,404	-	75,404	83,844
Investments	7	11,727	57,792	69,519	71,307
		87,131	57,792	144,923	155,151
CURRENT ASSETS					
Debtors	8	23,235	-	23,235	49,502
Cash at bank		66,766	116,073	182,839	171,809
		90,001	116,073	206,074	221,311
CREDITORS					
Amounts falling due within one year	9	(20,704)	-	(20,704)	(25,511)
NET CURRENT ASSETS					
		69,297	116,073	185,370	195,800
TOTAL ASSETS LESS CURRENT LIABILITIES					
		156,428	173,865	330,293	350,951
PROVISIONS FOR LIABILITIES					
	10	(43,687)	-	(43,687)	(43,687)
NET ASSETS					
		112,741	173,865	286,606	307,264
FUNDS					
	11			112,741	130,057
Unrestricted funds				173,865	177,207
Restricted funds				286,606	307,264
TOTAL FUNDS					
				286,606	307,264

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

.....
C Seymour - Trustee

KINGSTON UNITED REFORMED CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Change in depreciation calculation

During the year the depreciation rate changed from 20% to 10% for specific assets with the remainder still charged at 20%. The Trustees felt that the new rate reflected a more accurate useful life to these specific assets.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 10 - 20% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Provision for liabilities

The provision is reviewed annually by the Trustees and is created as a reserve against major costs that may arise in preserving, improving or replacing larger items of fabric or equipment in the Church.

2. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Hall lettings	93,761	104,093
Church Clubs (net)	4,607	1,262
Miscellaneous income	3,953	621
	<u>102,321</u>	<u>105,976</u>

KINGSTON UNITED REFORMED CHURCH

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

3. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	<u>7,582</u>	<u>8,710</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

No trustee received any remuneration or other benefits for the years ended March 2025 and March 2024.

Trustees' expenses

One or more of the trustees has claimed expenses or had their expenses met by the charity.

The total amount of expenses reimbursed to trustees amounted to £707 (2024 - £1,174) these expenses related to travel and church supplies.

The number of trustees reimbursed for expenses in the year amounted 4 (2024 - 4).

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	178,537	32,750	211,287
Other trading activities	105,976	-	105,976
Investment income	7,122	1,588	8,710
Total	<u>291,635</u>	<u>34,338</u>	<u>325,973</u>
EXPENDITURE ON			
Charitable activities			
Church activities and premises costs	203,308	-	203,308
Ministry and mission	89,269	-	89,269
Other costs	14,129	-	14,129
Donations	6,186	-	6,186
Total	<u>312,892</u>	<u>-</u>	<u>312,892</u>
Net gains on investments	<u>1,021</u>	<u>411</u>	<u>1,432</u>
NET INCOME/(EXPENDITURE)	<u>(20,236)</u>	<u>34,749</u>	<u>14,513</u>
Transfers between funds	<u>680</u>	<u>(680)</u>	<u>-</u>
Net movement in funds	<u>(19,556)</u>	<u>34,069</u>	<u>14,513</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>149,613</u>	<u>143,138</u>	<u>292,751</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>130,057</u></u>	<u><u>177,207</u></u>	<u><u>307,264</u></u>

KINGSTON UNITED REFORMED CHURCH

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

6. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 April 2024	243,106
Additions	7,444
Disposals	(1,250)
	249,300
At 31 March 2025	249,300
DEPRECIATION	
At 1 April 2024	159,262
Charge for year	15,592
Eliminated on disposal	(958)
	173,896
At 31 March 2025	173,896
NET BOOK VALUE	
At 31 March 2025	75,404
At 31 March 2024	83,844

7. FIXED ASSET INVESTMENTS

	Cash and settlements pending £
MARKET VALUE	
At 1 April 2024	71,307
Revaluations	(1,788)
	69,519
At 31 March 2025	69,519
NET BOOK VALUE	
At 31 March 2025	69,519
At 31 March 2024	71,307

There were no investment assets outside the UK.

Cost or valuation at 31 March 2025 is represented by:

	Cash and settlements pending £
Valuation in 2017	11,446
Valuation in 2018	4,959
Valuation in 2019	517
Valuation in 2020	3,169
Valuation in 2021	(753)
Valuation in 2022	(3,320)
Valuation in 2023	(10,455)
Valuation in 2024	1,432
Valuation in 2025	(1,788)
Cost	64,312
	69,519

KINGSTON UNITED REFORMED CHURCH

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade debtors	11,310	21,051
Other debtors	11,925	28,451
	23,235	49,502

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	1,314	9,142
Taxation and social security	2,030	1,885
Other creditors	17,360	14,484
	20,704	25,511

10. PROVISIONS FOR LIABILITIES

	2025	2024
	£	£
Provisions	43,687	43,687
	43,687	43,687

The provision exists to cover the future costs of substantial repairs and maintenance to the church building.

11. MOVEMENT IN FUNDS

	At 1.4.24	Net movement in funds	Transfers between funds	At 31.3.25
	£	£	£	£
Unrestricted funds				
General fund	90,942	361	(7,369)	83,934
Building works fund	39,115	(17,677)	7,369	28,807
	130,057	(17,316)	-	112,741
Restricted funds				
Bequest fund	150,640	(1,214)	-	149,426
Communion fund	4,784	-	-	4,784
Surbiton Park fund	10,000	-	-	10,000
Pilots fund	6,255	-	-	6,255
Music fund	5,528	(2,128)	-	3,400
	177,207	(3,342)	-	173,865
TOTAL FUNDS	307,264	(20,658)	-	286,606

KINGSTON UNITED REFORMED CHURCH

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

11. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	332,971	(332,037)	(573)	361
Building works fund	-	(17,677)	-	(17,677)
	<u>332,971</u>	<u>(349,714)</u>	<u>(573)</u>	<u>(17,316)</u>
Restricted funds				
Bequest fund	-	-	(1,214)	(1,214)
Music fund	-	(2,128)	-	(2,128)
	<u>-</u>	<u>(2,128)</u>	<u>(1,214)</u>	<u>(3,342)</u>
TOTAL FUNDS	<u>332,971</u>	<u>(351,842)</u>	<u>(1,787)</u>	<u>(20,658)</u>

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	149,613	(14,401)	(44,270)	90,942
Building works fund	-	(5,835)	44,950	39,115
	<u>149,613</u>	<u>(20,236)</u>	<u>680</u>	<u>130,057</u>
Restricted funds				
Bequest fund	115,891	34,749	-	150,640
Communion fund	5,464	-	(680)	4,784
Surbiton Park fund	10,000	-	-	10,000
Pilots fund	6,255	-	-	6,255
Music fund	5,528	-	-	5,528
	<u>143,138</u>	<u>34,749</u>	<u>(680)</u>	<u>177,207</u>
TOTAL FUNDS	<u>292,751</u>	<u>14,513</u>	<u>-</u>	<u>307,264</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	291,635	(307,057)	1,021	(14,401)
Building works fund	-	(5,835)	-	(5,835)
	<u>291,635</u>	<u>(312,892)</u>	<u>1,021</u>	<u>(20,236)</u>
Restricted funds				
Bequest fund	34,338	-	411	34,749
	<u>34,338</u>	<u>-</u>	<u>411</u>	<u>34,749</u>
TOTAL FUNDS	<u>325,973</u>	<u>(312,892)</u>	<u>1,432</u>	<u>14,513</u>

Restricted Fund

Most of the funds classified as restricted funds have restrictions imposed on them by the original donors or under the terms of the donor's will where the amounts have been received from a deceased's estate.

KINGSTON UNITED REFORMED CHURCH

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

11. MOVEMENT IN FUNDS - continued

Bequest Fund

This is the unspent residue of monies bequeathed to the church from deceased person.

All the income from amounts invested is available for general use, except for interest from the Dyke Legacy which is allocated to the Communion Fund.

The capital sum may be applied as the Elders and Church Members see fit, except for securities held in the name of the George Curry Legacy, the terms of which stipulate that the capital sum must be preserved as market conditions permit.

Communion Fund

This may be used for charitable or compassionate payments as the minister sees fit.

Surbiton Park Fund

This continues to be held as a fixed amount as that is the amount loaned by KURC to Synod. The income from the investment is distributed to inter-city churches. Capital may be recalled in an emergency.

Pilots Fund

The funds and subscriptions collected during the year for pilots, a URC activity for young people, are available to spend on activities in the year or in the future.

Music Fund

The Music Fund is the residue of donations made by the Music Section in the purchase of the organ in 2021/22.

Unrestricted Funds

Funds held by CCLA in name of W Plomer.

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

KINGSTON UNITED REFORMED CHURCH

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025**

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	99,979	82,886
Donations	13,353	36,923
Gift aid	17,516	22,668
Legacies	43,000	32,750
Grants	49,220	36,060
	223,068	211,287
Other trading activities		
Hall lettings	93,761	104,093
Church Clubs (net)	4,607	1,262
Miscellaneous income	3,953	621
	102,321	105,976
Investment income		
Deposit account interest	7,582	8,710
	332,971	325,973
EXPENDITURE		
Charitable activities		
Wages	103,698	91,779
Insurance	7,410	6,805
URC Southern Synod	84,513	76,891
Ministers costs	1,997	2,683
Manse costs	8,000	5,570
Associate ministers expenses	100	244
Religious workers	4,791	9,277
Service supplies	2,930	2,300
Paid stewarding	3,598	3,896
Cleaning	6,640	7,690
Utilities	33,884	15,245
Maintenance and renewals	57,722	34,169
Marketing	800	-
Printing and postage	2,768	2,398
Telephone and broadband	4,139	4,484
Miscellaneous	97	-
Training	22	62
Subscriptions and publications	506	188
Bank charges	543	1,500
Building projects costs	-	17,767
Professional fees	-	6,000
Depreciation of tangible fixed assets	15,592	13,586
Grants and gifts	7,226	6,186
	346,976	308,720
Support costs		
Other		
Loss on sale of tangible fixed assets	292	-

This page does not form part of the statutory financial statements

KINGSTON UNITED REFORMED CHURCH

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025**

	2025	2024
	£	£
Other		
Governance costs		
Accountancy and legal fees	2,724	2,322
Independent examiners fees	1,850	1,850
	<u>4,574</u>	<u>4,172</u>
Total resources expended	<u>351,842</u>	<u>312,892</u>
Net (expenditure)/income before gains and losses	(18,871)	13,081
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	(1,787)	1,432
Net (expenditure)/income	<u>(20,658)</u>	<u>14,513</u>

This page does not form part of the statutory financial statements

KINGSTON UNITED REFORMED CHURCH CHARITY

England & Wales - Charity number 1131880

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024
FOR
KINGSTON UNITED REFORMED CHURCH**

Collards
Chartered Accountants
5-9 Eden Street
Kingston-upon-Thames
Surrey
KT1 1BQ

KINGSTON UNITED REFORMED CHURCH

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

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KINGSTON UNITED REFORMED CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of 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).

HISTORY OF THE CHURCH

Kingston United Reformed Church dates its foundation to 1662, when Richard Mayo, the Vicar of All Saints Kingston, was evicted because he refused to sign the Act of Uniformity, and began to preach to a group of dissenters in Kingston.

This report reflects what the life of the church within this context of a long history of dedication of service to God and offers a flavour of possible future service to the changing community of Kingston Town.

OBJECTIVES AND ACTIVITIES

Objectives and aims

“Our mission is to be a welcoming, caring, worshipping Christian community serving all.”

KURC works within the context of Kingston Churches Together, the Local Ecumenical partnership and the support structures of the United Reformed Church.

KINGSTON UNITED REFORMED CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

ACHIEVEMENT AND PERFORMANCE

This year our membership fell, a little, due to the impact of a false allegation against one of our ministers. Generally new members replace those who move or have died. KURC does not set targets for membership. It has a considerable number of friends and associates who offer their time and support to the church's mission to serve. It is often those outside the church membership who remind us that we are a vibrant group of Christian people. As a result of the allegation, there is a greater closeness as we make space for people to heal. The level of voluntary work carried out by members in providing pastoral care or work in the local community continues to be outstanding. Our church members contribute to the work of the church towards achieving its mission in a variety of ways.

A fundamental part of mission to serve God is the care we give to each other. We have a pastoral structure that supports this, which is regularly reviewed to ensure that people are cared for and included.

During this year we have developed our hybrid presence. There are in person and online opportunities for worship, meetings, bible studies, socials and prayer meetings. We continue to use communication channels such as Church News, Facebook, WhatsApp and the Church website (www.kingstonurc.org). For those who are not connected to the internet weekly mailings of material were provided.

KURC endeavours to support integrity of creation. We are committed to the principles of Fair Trade. On a day-to-day basis we recycle products. We have a book stall of donated books and through the sale of these raise funds. We have become active members of the ECO church scheme and currently have silver status.

KURC Worship 2023-24

The morning service in the sanctuary at 10am and 10:30 was also available on Zoom and YouTube. The 11:30 interactive worship and the 5pm reflective worship took place in the building. Most of the congregation attend in person and some attend online, due to health or restricted mobility or being in a different country or different part of Britain..

Great effort is made to ensure that the first service each week is accessible to the Koreans who are part of our church with the bible readings and sermon displayed in English, Korean and Chinese. There is a strong team of people that work through the week to make this happen. We have people attending our services from other parts of the world too and make a big effort to include them, encouraging people to join in prayers in whatever language they feel most comfortable. We have learnt the Grace in sign language and use it often.

Activities run by our Youth, Children and Families worker continue. There are activities during the week as well as on Sundays. The team aim to develop whole family activities, making them accessible to all.

Our 24-hour prayer days continue to be a regular feature and participation has increased with thoughtful contributions. The use of Zoom has facilitated greater participation. We also have a prayer meeting every week day on Zoom.

Support for the local community

The Community Lunches participation has grown this year. This provides a 'free of charge / pay what you can' two course hot meal at lunchtime on a Monday. This is run with support from the local Good Food Group and is valued by those who use it.

Supported by a grant from Kingston Voluntary Service, a cookery class is run on Tuesday's. This is aimed at people learning to cater for themselves in a healthy way and is particularly suitable for those with Type2 Diabetes or pre-diabetes.

We have also been supported in upgrading our kitchen by a grant from Royal Borough of Kingston.

KURC's support for the other agencies

Our support of the agencies who use our buildings is well received and new organisations also started using the building.

The Kingston Street Pastors continue to use our church as a base for their nighttime work.

Support for the wider community

KURC gave grants to Kingston Action on Homelessness, Street Pastors and Oxygen. Special collections were taken for charitable causes: Commitment for Life, Christian Aid, Homelessness, Cystic Fibrosis, Link of Hope and others.

The income from letting the halls and rooms available for hire has returned to pre-pandemic levels. The rooms, let on licence, continued to be used and the income from these has continued.

Our relationship with United Reformed Church

KINGSTON UNITED REFORMED CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

KURC needs and receives the support from the administrative team of the wider URC. We have a member who serves on the Southern Synod Trust. We have links with their property support. Our ministers and some elders also support the wider church through their contributions to committees and additional roles outside of this church. We have a close relationship with New Malden United Reformed Church, sharing resources and working on some joint projects.

Future aims

Kingston United Reformed Church will continue to develop the wide range of worship and community activities within our mission to be a welcoming, caring, worshipping Christian community serving all. The plans to redevelop Kingston Town Centre continue as some of the developments reach completion. There is a continued need to remain in positive contact with all concerned to be sure that the church does not get overwhelmed by the building around it and that it will continue to be an integral part of the new town.

FINANCIAL REVIEW

Financial position

The charity had income of £325,973 from charitable activities in the year (2023 - £283,722) and incurred expenditure of £312,892 (2023 - £325,216 leaving a surplus of £13,081 (2023 - deficit of £41,494) before unrealised investment gains.

The charity made an unrealised investment gain this year of £1,432 (2023 - loss of £10,455), which is shown on the Statement of Financial Activities. This increased the disclosed surplus for the year of £14,513 (2023 - deficit £51,949).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Organisational structure

The Kingston United Reformed Church Charity of Kingston upon Thames, Surrey, otherwise referred to as KURC, is an unincorporated body registered with the Charity Commissioners No. 1131880. The Church is part of the United Reformed Church (URC) set up by the United Reformed Church Acts 1972, 1981 and 2000. Its main functions include the welfare of the URC in Kingston upon Thames and the wellbeing of the community in which the Church is based. The governing body of KURC is the elders, who meet monthly throughout the year. The elders agree the broad strategy and areas of activity for KURC, consulting members on key issues at bi-monthly meetings of the membership. Each year there are elections for new elders.

The principal officer of KURC is the Church Secretary. The Minister chairs the meetings of the elders and day to day administration is delegated to individual elders and other members. In addition, KURC employs staff to assist the Minister in running the church's pastoral, spiritual and youth and community work and to manage its buildings and commercial and charitable lettings.

Our Ministers

Rev'd Lesley Charlton

Rev'd Dr Suk In Lee - His ministry is shared between KURC and the wider URC

Both ministers are committed to care for the church community and to nurture faith in all that they meet within the church and beyond. They attend many multi agency meetings as representatives of KURC. Much of their work is subject to the confidentiality of personal relationships and is thus not widely known. To support both ministers there are two teams of people who meet three or four times a year to review their performance and encourage them to take good care of themselves. Both ministers live in Manses. It is the responsibility of KURC to maintain the manse for Rev'd Lesley Charlton. Southern Synod maintain the manse for Rev'd Sukin Lee. Work has been done to ensure that their homes are of an acceptable standard. The manse of Rev'd Dr Suk In Lee was subject to extensive water damage in January 2024. Renovation work has yet to be completed.

We have a Missionary from Korea working with us part-time. She works with KURC, but also the United Reformed Church and New Malden URC. KURC give a contribution towards her phone bill. Her time with our church is mostly spent improving our support to Korean women and children.

We have a religious worker whose duties include the development of KURC ministry primarily through music for all its members. This is subject to a two-year Certificate of Sponsorship which ends on 14th August 2024.

The induction and training of elders is overseen by the Church Secretary and the Minister. Annual 'away days' on specific topics are arranged. The current years away day took place in July 2023.

KINGSTON UNITED REFORMED CHURCH

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

All serving elders, staff and where appropriate, volunteers are subject to DBS checks.

With the support of the Management Group the elders of KURC consider the major financial risks to which the Church is exposed and incorporates provisions in the annual budget to address the financial risks. Whenever possible we seek financial support through grants. In order to keep a reasonable balance in the accounts across the years elders have accepted the need for particular fund-raising events every other year. The elders use a risk-register and this ensures that wider risks are also reviewed annually. To ensure that the church remains a safe and nurturing environment and display our commitment to safeguarding all the elders and church members annually review our safeguarding policy. Two elders have responsibility as safeguarding officers for children and vulnerable adults. KURC has a strong commitment to sharing God's love with all. Its staff and members endeavour to communicate with kindness and sincerity to all who enter the building. Generally, members of the public behave with respect towards our staff and volunteers. When incidents of risk arise, they are taken seriously and recorded, shared as appropriate and stored safely. Anyone who has been affected is supported with prayer and conversation including an opportunity for debriefing. The Church works with the Town Security Company and the local police.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1131880

Principal address

Eden Street
Kingston upon Thames
Surrey
KT1 1HZ

Trustees

M Anlezark (appointed 9.4.23)
Rev L Charlton
C Clack
M Erskine
V James (appointed 31.3.24)
J Goddard (appointed 31.3.24)
A Grillo
S Kang (resigned 31.12.23)
J Kim (resigned 31.12.23)
S Kim (appointed 9.4.23)
B Robinson
C Seymour (appointed 9.4.23)
S Shaw (appointed 9.4.23)
C Thompson (appointed 31.3.24)
M Verge (resigned 31.12.23)

Independent Examiner

Andrew Harker
Collards
Chartered Accountants
5-9 Eden Street
Kingston-upon-Thames
Surrey
KT1 1BQ

Approved by order of the board of trustees on 5th November 24 and signed on its behalf by:


.....
C Seymour - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
KINGSTON UNITED REFORMED CHURCH**

Independent examiner's report to the trustees of Kingston United Reformed Church

I report to the charity trustees on my examination of the accounts of Kingston United Reformed Church (the Trust) for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Andrew Harker

Collards
Chartered Accountants
5-9 Eden Street
Kingston-upon-Thames
Surrey
KT1 1BQ

Date: 11/11/24

KINGSTON UNITED REFORMED CHURCH

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		178,537	32,750	211,287	173,996
Other trading activities	2	105,976	-	105,976	106,315
Investment income	3	7,122	1,588	8,710	3,411
Total		<u>291,635</u>	<u>34,338</u>	<u>325,973</u>	<u>283,722</u>
EXPENDITURE ON					
Charitable activities					
Church activities and premises costs		203,308	-	203,308	217,380
Ministry and mission		89,269	-	89,269	83,993
Other costs		14,129	-	14,129	15,220
Donations		6,186	-	6,186	8,623
Total		<u>312,892</u>	<u>-</u>	<u>312,892</u>	<u>325,216</u>
Net gains/(losses) on investments		1,021	411	1,432	(10,455)
NET INCOME/(EXPENDITURE)		<u>(20,236)</u>	<u>34,749</u>	<u>14,513</u>	<u>(51,949)</u>
Transfers between funds	11	680	(680)	-	-
Net movement in funds		<u>(19,556)</u>	<u>34,069</u>	<u>14,513</u>	<u>(51,949)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		149,613	143,138	292,751	344,700
TOTAL FUNDS CARRIED FORWARD		<u>130,057</u>	<u>177,207</u>	<u>307,264</u>	<u>292,751</u>

The notes form part of these financial statements

KINGSTON UNITED REFORMED CHURCH

**BALANCE SHEET
31 MARCH 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	6	83,844	-	83,844	63,368
Investments	7	12,300	59,007	71,307	69,875
		<u>96,144</u>	<u>59,007</u>	<u>155,151</u>	<u>133,243</u>
CURRENT ASSETS					
Debtors	8	49,502	-	49,502	39,503
Cash at bank		53,609	118,200	171,809	186,368
		<u>103,111</u>	<u>118,200</u>	<u>221,311</u>	<u>225,871</u>
CREDITORS					
Amounts falling due within one year	9	(25,511)	-	(25,511)	(22,676)
		<u>77,600</u>	<u>118,200</u>	<u>195,800</u>	<u>203,195</u>
NET CURRENT ASSETS					
		<u>173,744</u>	<u>177,207</u>	<u>350,951</u>	<u>336,438</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
PROVISIONS FOR LIABILITIES	10	(43,687)	-	(43,687)	(43,687)
		<u>130,057</u>	<u>177,207</u>	<u>307,264</u>	<u>292,751</u>
NET ASSETS					
FUNDS					
Unrestricted funds	11			130,057	149,613
Restricted funds				177,207	143,138
				<u>307,264</u>	<u>292,751</u>
TOTAL FUNDS					

The financial statements were approved by the Board of Trustees and authorised for issue on 5th November 24 and were signed on its behalf by:

C Seymour
C Seymour - Trustee

KINGSTON UNITED REFORMED CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Change in depreciation calculation

During the year the depreciation rate changed from 20% to 10% for specific assets with the remainder still charged at 20%. The Trustees felt that the new rate reflected a more accurate useful life to these specific assets.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 10 - 20% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Provision for liabilities

The provision is reviewed annually by the Trustees and is created as a reserve against major costs that may arise in preserving, improving or replacing larger items of fabric or equipment in the Church.

2. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Hall lettings	104,093	102,412
Church Clubs (net)	1,262	2,984
Miscellaneous income	621	919
	<u>105,976</u>	<u>106,315</u>

KINGSTON UNITED REFORMED CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

3. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	<u>8,710</u>	<u>3,411</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

No trustee received any remuneration or other benefits for the years ended March 2024 and March 2023.

Trustees' expenses

One or more of the trustees has claimed expenses or had their expenses met by the charity.

The total amount of expenses reimbursed to trustees amounted to £1,174 (2023 - £1,265) these expenses related to travel and church supplies.

The number of trustees reimbursed for expenses in the year amounted 3 (2023 - 3).

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	170,138	3,858	173,996
Other trading activities	106,315	-	106,315
Investment income	2,540	871	3,411
Total	<u>278,993</u>	<u>4,729</u>	<u>283,722</u>
EXPENDITURE ON			
Charitable activities			
Church activities and premises costs	217,380	-	217,380
Ministry and mission	83,993	-	83,993
Other costs	15,220	-	15,220
Donations	8,623	-	8,623
Total	<u>325,216</u>	<u>-</u>	<u>325,216</u>
Net gains/(losses) on investments	<u>(444)</u>	<u>(10,011)</u>	<u>(10,455)</u>
NET INCOME/(EXPENDITURE)	<u>(46,667)</u>	<u>(5,282)</u>	<u>(51,949)</u>
Transfers between funds	<u>3,365</u>	<u>(3,365)</u>	<u>-</u>
Net movement in funds	<u>(43,302)</u>	<u>(8,647)</u>	<u>(51,949)</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>192,915</u>	<u>151,785</u>	<u>344,700</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>149,613</u></u>	<u><u>143,138</u></u>	<u><u>292,751</u></u>

KINGSTON UNITED REFORMED CHURCH
NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

6.	TANGIBLE FIXED ASSETS	Fixtures and fittings £
	COST	
	At 1 April 2023	209,044
	Additions	34,062
	At 31 March 2024	<u>243,106</u>
	DEPRECIATION	
	At 1 April 2023	145,676
	Charge for year	13,586
	At 31 March 2024	<u>159,262</u>
	NET BOOK VALUE	
	At 31 March 2024	<u>83,844</u>
	At 31 March 2023	<u>63,368</u>

7.	FIXED ASSET INVESTMENTS	Cash and settlements pending £
	MARKET VALUE	
	At 1 April 2023	69,875
	Revaluations	1,432
	At 31 March 2024	<u>71,307</u>
	NET BOOK VALUE	
	At 31 March 2024	<u>71,307</u>
	At 31 March 2023	<u>69,875</u>

There were no investment assets outside the UK.

Cost or valuation at 31 March 2024 is represented by:

	Cash and settlements pending £
Valuation in 2017	11,446
Valuation in 2018	4,959
Valuation in 2019	517
Valuation in 2020	3,169
Valuation in 2021	(753)
Valuation in 2022	(3,320)
Valuation in 2023	(10,455)
Valuation in 2024	1,432
Cost	<u>64,312</u>
	<u>71,307</u>

KINGSTON UNITED REFORMED CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
	2024	2023
	£	£
Trade debtors	21,051	21,750
Other debtors	28,451	17,753
	<u>49,502</u>	<u>39,503</u>
9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
	2024	2023
	£	£
Trade creditors	9,142	2,582
Taxation and social security	1,885	1,845
Other creditors	14,484	18,249
	<u>25,511</u>	<u>22,676</u>
10. PROVISIONS FOR LIABILITIES		
	2024	2023
	£	£
Provisions	43,687	43,687

The provision exists to cover the future costs of substantial repairs and maintenance to the church building.

11. MOVEMENT IN FUNDS				
	At 1.4.23	Net	Transfers	At
	£	movement	between	31.3.24
		in funds	funds	£
		£	£	
Unrestricted funds				
General fund	149,613	(14,401)	(44,270)	90,942
Building works fund	-	(5,835)	44,950	39,115
	<u>149,613</u>	<u>(20,236)</u>	<u>680</u>	<u>130,057</u>
Restricted funds				
Bequest fund	115,891	34,749	-	150,640
Communion fund	5,464	-	(680)	4,784
Surbiton Park fund	10,000	-	-	10,000
Pilots fund	6,255	-	-	6,255
Music fund	5,528	-	-	5,528
	<u>143,138</u>	<u>34,749</u>	<u>(680)</u>	<u>177,207</u>
TOTAL FUNDS	<u>292,751</u>	<u>14,513</u>	<u>-</u>	<u>307,264</u>

Net movement in funds, included in the above are as follows:

	Incoming	Resources	Gains and	Movement
	resources	expended	losses	in funds
	£	£	£	£
Unrestricted funds				
General fund	291,635	(307,057)	1,021	(14,401)
Building works fund	-	(5,835)	-	(5,835)
	<u>291,635</u>	<u>(312,892)</u>	<u>1,021</u>	<u>(20,236)</u>
Restricted funds				
Bequest fund	34,338	-	411	34,749
	<u>325,973</u>	<u>(312,892)</u>	<u>1,432</u>	<u>14,513</u>

KINGSTON UNITED REFORMED CHURCH

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	192,915	(46,667)	3,365	149,613
Restricted funds				
Bequest fund	125,031	(9,140)	-	115,891
Communion fund	1,761	3,858	(155)	5,464
Surbiton Park fund	10,000	-	-	10,000
Pilots fund	6,255	-	-	6,255
Music fund	6,738	-	(1,210)	5,528
Live streaming costs	2,000	-	(2,000)	-
	<u>151,785</u>	<u>(5,282)</u>	<u>(3,365)</u>	<u>143,138</u>
TOTAL FUNDS	<u>344,700</u>	<u>(51,949)</u>	<u>-</u>	<u>292,751</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	278,993	(325,216)	(444)	(46,667)
Restricted funds				
Bequest fund	871	-	(10,011)	(9,140)
Communion fund	3,858	-	-	3,858
	<u>4,729</u>	<u>-</u>	<u>(10,011)</u>	<u>(5,282)</u>
TOTAL FUNDS	<u>283,722</u>	<u>(325,216)</u>	<u>(10,455)</u>	<u>(51,949)</u>

Restricted Fund

Most of the funds classified as restricted funds have restrictions imposed on them by the original donors or under the terms of the donor's will where the amounts have been received from a deceased's estate.

Bequest Fund

This is the unspent residue of monies bequeathed to the church from deceased person. All the income from amounts invested is available for general use, except for interest from the Dyke Legacy which is allocated to the Communion Fund.

The capital sum may be applied as the Elders and Church Members see fit, except for securities held in the name of the George Curry Legacy, the terms of which stipulate that the capital sum must be preserved as market conditions permit.

Communion Fund

This may be used for charitable or compassionate payments as the minister sees fit.

Surbiton Park Fund

This continues to be held as a fixed amount as that is the amount loaned by KURC to Synod. The income from the investment is distributed to inter-city churches. Capital may be recalled in an emergency.

Pilots Fund

The funds and subscriptions collected during the year for pilots, a URC activity for young people, are available to spend on activities in the year or in the future.

KINGSTON UNITED REFORMED CHURCH

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

11. MOVEMENT IN FUNDS - continued

Music Fund

The Music Fund is the residue of donations made by the Music Section in the purchase of the organ in 2021/22.

Live Streaming Costs

This relates to a member donation allocated to Live-Streaming equipment.

Unrestricted Funds

Funds held by CCLA in name of W Plomer.

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

KINGSTON UNITED REFORMED CHURCH
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	82,886	108,951
Donations	36,923	12,417
Gift aid	22,668	25,805
Legacies	32,750	-
Grants	36,060	26,823
	211,287	173,996
Other trading activities		
Hall lettings	104,093	102,412
Church Clubs (net)	1,262	2,984
Miscellaneous income	621	919
	105,976	106,315
Investment income		
Deposit account interest	8,710	3,411
	8,710	3,411
Total incoming resources	325,973	283,722
EXPENDITURE		
Charitable activities		
Wages	91,779	92,352
Insurance	6,805	6,590
URC Southern Synod	76,891	74,808
Ministers costs	2,683	2,769
Manse costs	5,570	7,439
Associate ministers expenses	244	158
Religious workers	9,277	10,683
Service supplies	2,300	3,326
Paid stewarding	3,896	3,074
Cleaning	7,690	10,759
Utilities	15,245	22,559
Maintenance and renewals	34,169	38,586
Printing and postage	2,398	3,218
Telephone and broadband	4,484	3,224
Miscellaneous	-	222
Training	62	714
Subscriptions and publications	188	188
Bank charges	1,500	1,615
Building projects costs	17,767	18,963
Professional fees	6,000	-
Depreciation of tangible fixed assets	13,586	10,916
Grants and gifts	6,186	8,623
	308,720	320,786
Support costs		
Governance costs		
Accountancy and legal fees	2,322	2,630
Carried forward	2,322	2,630

This page does not form part of the statutory financial statements

KINGSTON UNITED REFORMED CHURCH
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024

	2024	2023
	£	£
Governance costs		
Brought forward	2,322	2,630
Independent examiners fees	<u>1,850</u>	<u>1,800</u>
	<u>4,172</u>	<u>4,430</u>
Total resources expended	<u>312,892</u>	<u>325,216</u>
Net income/(expenditure) before gains and losses	13,081	(41,494)
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	<u>1,432</u>	<u>(10,455)</u>
Net income/(expenditure)	<u>14,513</u>	<u>(51,949)</u>

This page does not form part of the statutory financial statements

KINGSTON UNITED REFORMED CHURCH CHARITY

England & Wales - Charity number 1131880

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023
FOR
KINGSTON UNITED REFORMED CHURCH**

Collards
Chartered Accountants
5-9 Eden Street
Kingston-upon-Thames
Surrey
KT1 1BQ

KINGSTON UNITED REFORMED CHURCH

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

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Balance Sheet	7
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Detailed Statement of Financial Activities	14 to 15

KINGSTON UNITED REFORMED CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of 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 year was one of further recovery from the impacts of the COVID pandemic with activities largely returning towards pre-pandemic levels.

HISTORY OF THE CHURCH

Kingston United Reformed Church dates its foundation to 1662, when Richard Mayo, the Vicar of All Saints Kingston, was evicted because he refused to sign the Act of Uniformity, and began to preach to a group of dissenters in Kingston.

This report reflects what the life of the church within this context of a long history of dedication of service to God and offers a flavour of possible future service to the changing community of Kingston Town.

OBJECTIVES AND ACTIVITIES

Objectives and aims

“Our mission is to be a welcoming, caring, worshipping Christian community serving all.”

KURC works within the context of Kingston Churches Together, the Local Ecumenical partnership and the support structures of the United Reformed Church.

KINGSTON UNITED REFORMED CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

ACHIEVEMENT AND PERFORMANCE

By the nature of the Church's aims, quantitative measures of performance are generally inadequate or inappropriate.

Membership remains reasonably stable. Kingston URC does not set targets for membership. It has a considerable number of friends and associates who offer their time and support to the church's mission to serve. It is often those outside the church membership who remind us that we are a vibrant group of Christian people. The level of voluntary work carried out by members in providing pastoral care or work in the local community continues to be outstanding. Our church members contribute to the work of the church towards achieving its mission in a variety of ways.

A fundamental part of mission to serve God is the care we give to each other. We have a pastoral structure that supports this.

During the year most activities have returned to the building. However, many are still anxious about COVID. Some activities that moved online during the pandemic have continued online and others are offered both in-person and online. We continue to use communication channels such as Church News, Facebook, WhatsApp, Twitter and the Church website (www.kingstonurc.org). For those who are not connected to the internet weekly mailings of material were provided.

KURC endeavours to support integrity of creation. We are committed to the principles of Fair Trade. On a day-to-day basis we recycle products. We have a book stall of donated books and through the sale of these raise funds.

KURC Worship 2022-23

Worship is now mostly done back in the building. The morning service at 10am and 10:30 was also available on Zoom / Live streaming and much effort has been expended to get this working. The 11:30 interactive worship and the 5pm reflective worship took place in the building. While many of the congregation now attend in person some still prefer to join online. Having one service a week available online continues to work well enabling those unable to get to the building for whatever reason to participate in worship.

Great effort is made to ensure that the first service each week is accessible to the Koreans who are part of our church with the bible readings and sermon displayed in English, Korean and Chinese.

Activities run by our Youth, Children and Families worker were restarted in the building. New activities were added to provide opportunities for people to meet, such as Nature walks.

Our 24-hour prayer days continue to be a regular feature and participation has increased with thoughtful contributions. The sessions during the year were run through Zoom which facilitated greater participation. We also have a prayer meeting every week day on Zoom.

The return of activities to the building alongside the continued use of online activities is providing new opportunities to engage with people. Many of the activities started out of necessity during the COVID lockdowns continue to be used as part of the routine activity of the church.

Support for the local community

The work the church does for the local community in the building has restarted. Numbers for some activities are down on where they were before the pandemic but people are starting to feel more confident about going out again. One challenge has been getting volunteers to run these activities as some of those involved before were still worried about the impact of COVID.

The Community Lunches activity continued throughout the year. This provides a 'free of charge / pay what you can' two course hot meal at lunchtime on a Monday. This is run with support from the local Good Food Group and is valued by the growing number of those who use it.

Supported by a grant from Kingston Voluntary Service, a cookery class is run on Tuesday's. This is aimed at people learning to cater for themselves in a healthy way and is particularly suitable for those with Type2 Diabetes or pre-diabetes.

KURC's support for the other agencies

Our support of the agencies who use our buildings is now fully restored. While some were reluctant to restart others have come back to the building. Some new organisations also started using the building.

The Kingston Street Pastors continue their work as the town centre facilities have reopened.

Support for the wider community

KURC gave grants to Kingston Action on Homelessness, Street Pastors and Oxygen. Special collections were taken for charitable causes: Commitment for Life, Christian Aid, Homelessness, Cystic Fibrosis and others.

KINGSTON UNITED REFORMED CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

The income from letting the halls and rooms available for hire has started to return though is still not back to the levels of hire seen before the pandemic. The rooms, let on licence, continued to be used and the income from these continued.

Our relationship with United Reformed Church

KURC needs and receives the support from the administrative team of the wider URC. We have a member who serves on the Southern Synod Trust. We have links with their property support. Our ministers also support the wider church through their contributions to committees and additional roles outside of this church. We have a close relationship with New Malden United Reformed Church, sharing resources and working on some joint projects. KURC has developed an affiliation with the Presbyterian Church of Korea and the Presbyterian Church of the Republic of Korea.

Future aims

Kingston United Reformed Church will continue to develop the wide range of worship and community activities within our mission to be a welcoming, caring, worshipping Christian community serving all. The plans to redevelop Kingston Town Centre continue but as yet only one of the five development areas is being rebuilt. There is a continued need to remain in positive contact with all concerned to be sure that the church does not get overwhelmed by the building around it and that it will continue to be an integral part of the new town.

FINANCIAL REVIEW

Financial position

The charity had income of £283,721 from charitable activities in the year (2022 - £321,366) and incurred expenditure of £325,216 (2022 - £265,240 leaving a deficit of £41,495 (2022 - surplus of £56,126) before unrealised investment gains.

The charity made an unrealised investment loss this year of £10,455 (2022 - loss of £3,321), which is shown on the Statement of Financial Activities. This increased the disclosed deficit for the year of £51,950 (2022 - surplus £52,805).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Organisational structure

The Kingston United Reformed Church Charity of Kingston upon Thames, Surrey, otherwise referred to as KURC, is an unincorporated body registered with the Charity Commissioners No. 1131880. The Church is part of the United Reformed Church (URC) set up by the United Reformed Church Acts 1972, 1981 and 2000. Its main functions include the welfare of the URC in Kingston upon Thames and the wellbeing of the community in which the Church is based. The governing body of KURC is the elders, who meet monthly throughout the year. The elders agree the broad strategy and areas of activity for KURC, consulting members on key issues at bi-monthly meetings of the membership. Each year there are elections for new elders.

The principal officer of KURC is the Church Secretary. The Minister chairs the meetings of the elders and day to day administration is delegated to individual elders and other members. In addition, KURC employs staff to assist the Minister in running the church's pastoral, spiritual and youth and community work and to manage its buildings and commercial and charitable lettings.

Our Ministers

Rev'd Lesley Charlton

Rev'd Dr Suk In Lee - His ministry is shared between KURC and the wider URC

Both ministers are committed to care for the church community and to nurture faith in all that they meet within the church and beyond. They attend many multi agency meetings as representatives of KURC. Much of their work is subject to the confidentiality of personal relationships and is thus not widely known. To support both ministers there are two teams of people who meet three or four times a year to review their performance and encourage them to take good care of themselves. Both ministers live in Manses. It is the responsibility of KURC to maintain the manse for Rev'd Lesley Charlton. Southern Synod maintain the manse for Rev'd Sukin Lee. Work has been done to ensure that their homes are of an acceptable standard.

We have a third minister working with us part-time. She is a missionary from Korea and works with KURC, but also the United Reformed Church and New Malden URC. Her time with our church is mostly spent improving our support to Korean women and children.

We have a religious worker whose duties include the development of KURC ministry primarily through music for all its members. This is subject to a two-year Certificate of Sponsorship which ends on 12th August 2023.

The induction and training of elders is overseen by the Church Secretary and the Minister. Annual 'away days' on specific topics are arranged. The current years away day took place in July 2022.

KINGSTON UNITED REFORMED CHURCH

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

All serving elders, staff and where appropriate, volunteers are subject to DBS checks.

With the support of the Management Group the elders of KURC consider the major financial risks to which the Church is exposed and incorporates provisions in the annual budget to address the financial risks. Whenever possible we seek financial support through grants. In order to keep a reasonable balance in the accounts across the years elders have accepted the need for particular fund-raising events every other year. The elders use a risk-register and this ensures that wider risks are also reviewed annually. To ensure that the church remains a safe and nurturing environment and display our commitment to safeguarding all the elders and church members annually review our safeguarding policy. Two elders have responsibility as safeguarding officers for children and vulnerable adults. KURC has a strong commitment to sharing God's love with all. Its staff and members endeavour to communicate with kindness and sincerity to all who enter the building. Generally, members of the public behave with respect towards our staff and volunteers. When incidents of risk arise, they are taken seriously and recorded, shared as appropriate and stored safely. Anyone who has been affected is supported with prayer and conversation including an opportunity for debriefing. The Church works with the Town Security Company and the local police.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1131880

Principal address

Eden Street
Kingston upon Thames
Surrey
KT1 1HZ

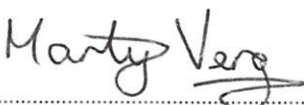
Trustees

Rev L Charlton
M Anlezark (resigned 16.4.22)
L Austin (resigned 16.4.22)
C Clack
M Erskine
J Goddard
A Grillo (appointed 17.4.22)
P Grillo (appointed 17.4.22)
S Kang (appointed 17.4.22)
J Kim (appointed 17.4.22)
S Kim (appointed 17.4.22)
J Mason (appointed 17.4.22)
S Shaw (resigned 16.4.22)
B Robinson
M Verge

Independent Examiner

Andrew Harker
Collards
Chartered Accountants
5-9 Eden Street
Kingston-upon-Thames
Surrey
KT1 1BQ

Approved by order of the board of trustees on 5/sep/2023 and signed on its behalf by:



M Verge - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
KINGSTON UNITED REFORMED CHURCH**

Independent examiner's report to the trustees of Kingston United Reformed Church

I report to the charity trustees on my examination of the accounts of Kingston United Reformed Church (the Trust) for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Andrew Harker

Collards
Chartered Accountants
5-9 Eden Street
Kingston-upon-Thames
Surrey
KT1 1BQ

Date: 14/9/23

KINGSTON UNITED REFORMED CHURCH

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		170,138	3,858	173,996	214,133
Other trading activities	2	106,315	-	106,315	106,322
Investment income	3	2,540	871	3,411	911
Total		<u>278,993</u>	<u>4,729</u>	<u>283,722</u>	<u>321,366</u>
EXPENDITURE ON					
Charitable activities					
Church activities and premises costs		217,380	-	217,380	166,111
Ministry and mission		83,993	-	83,993	83,059
Other costs		15,220	-	15,220	7,113
Donations		8,623	-	8,623	8,957
Total		<u>325,216</u>	<u>-</u>	<u>325,216</u>	<u>265,240</u>
Net gains/(losses) on investments		(444)	(10,011)	(10,455)	(3,321)
NET INCOME/(EXPENDITURE)		<u>(46,667)</u>	<u>(5,282)</u>	<u>(51,949)</u>	<u>52,805</u>
Transfers between funds	11	3,365	(3,365)	-	-
Net movement in funds		<u>(43,302)</u>	<u>(8,647)</u>	<u>(51,949)</u>	<u>52,805</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		192,915	151,785	344,700	291,895
TOTAL FUNDS CARRIED FORWARD		<u><u>149,613</u></u>	<u><u>143,138</u></u>	<u><u>292,751</u></u>	<u><u>344,700</u></u>


The notes form part of these financial statements

KINGSTON UNITED REFORMED CHURCH

BALANCE SHEET
31 MARCH 2023

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	6	63,368	-	63,368	64,908
Investments	7	11,280	58,595	69,875	80,330
		<u>74,648</u>	<u>58,595</u>	<u>133,243</u>	<u>145,238</u>
CURRENT ASSETS					
Debtors	8	39,503	-	39,503	22,410
Cash at bank		101,825	84,543	186,368	263,441
		<u>141,328</u>	<u>84,543</u>	<u>225,871</u>	<u>285,851</u>
CREDITORS					
Amounts falling due within one year	9	(22,676)	-	(22,676)	(14,702)
		<u>118,652</u>	<u>84,543</u>	<u>203,195</u>	<u>271,149</u>
NET CURRENT ASSETS					
		<u>193,300</u>	<u>143,138</u>	<u>336,438</u>	<u>416,387</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
PROVISIONS FOR LIABILITIES	10	(43,687)	-	(43,687)	(71,687)
		<u>149,613</u>	<u>143,138</u>	<u>292,751</u>	<u>344,700</u>
NET ASSETS					
FUNDS					
Unrestricted funds	11			149,613	192,915
Restricted funds				143,138	151,785
				<u>292,751</u>	<u>344,700</u>
TOTAL FUNDS					

The financial statements were approved by the Board of Trustees and authorised for issue on 5/sep/2023 and were signed on its behalf by:



M Verge - Trustee

KINGSTON UNITED REFORMED CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Change in depreciation calculation

During the year the depreciation rate changed from 20% to 10% for specific assets with the remainder still charged at 20%. The Trustees felt that the new rate reflected a more accurate useful life to these specific assets.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 10 - 20% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Provision for liabilities

The provision is reviewed annually by the Trustees and is created as a reserve against major costs that may arise in preserving, improving or replacing larger items of fabric or equipment in the Church.

2. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Hall lettings	102,412	74,911
Church Clubs (net)	2,984	3,488
Miscellaneous income	919	1,571
Insurance claim	-	26,352
	<u>106,315</u>	<u>106,322</u>

KINGSTON UNITED REFORMED CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

3. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	3,411	911
	<u> </u>	<u> </u>

4. TRUSTEES' REMUNERATION AND BENEFITS

No trustee received any remuneration or other benefits for the years ended March 2022 and March 2021.

Trustees' expenses

One or more of the trustees has claimed expenses or had their expenses met by the charity.

The total amount of expenses reimbursed to trustees amounted to £1,265 (2021 - £742) these expenses related to travel and church supplies.

The number of trustees reimbursed for expenses in the year amounted 3 (2021 - 3).

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	146,695	67,438	214,133
Other trading activities	106,322	-	106,322
Investment income	403	508	911
	<u> </u>	<u> </u>	<u> </u>
Total	253,420	67,946	321,366
	<u> </u>	<u> </u>	<u> </u>
EXPENDITURE ON			
Charitable activities			
Church activities and premises costs	166,111	-	166,111
Ministry and mission	83,059	-	83,059
Other costs	7,113	-	7,113
Donations	8,957	-	8,957
	<u> </u>	<u> </u>	<u> </u>
Total	265,240	-	265,240
	<u> </u>	<u> </u>	<u> </u>
Net gains/(losses) on investments	931	(4,252)	(3,321)
	<u> </u>	<u> </u>	<u> </u>
NET INCOME/(EXPENDITURE)	(10,889)	63,694	52,805
Transfers between funds	61,427	(61,427)	-
	<u> </u>	<u> </u>	<u> </u>
Net movement in funds	50,538	2,267	52,805
	<u> </u>	<u> </u>	<u> </u>
RECONCILIATION OF FUNDS			
Total funds brought forward	142,377	149,518	291,895
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD	192,915	151,785	344,700
	<u> </u>	<u> </u>	<u> </u>

KINGSTON UNITED REFORMED CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

6. TANGIBLE FIXED ASSETS	Fixtures and fittings £
COST	
At 1 April 2022	199,668
Additions	9,376
At 31 March 2023	<u>209,044</u>
DEPRECIATION	
At 1 April 2022	134,760
Charge for year	10,916
At 31 March 2023	<u>145,676</u>
NET BOOK VALUE	
At 31 March 2023	<u>63,368</u>
At 31 March 2022	<u>64,908</u>

7. FIXED ASSET INVESTMENTS	Cash and settlements pending £
MARKET VALUE	
At 1 April 2022	80,330
Revaluations	(10,455)
At 31 March 2023	<u>69,875</u>
NET BOOK VALUE	
At 31 March 2023	<u>69,875</u>
At 31 March 2022	<u>80,330</u>

There were no investment assets outside the UK.

Cost or valuation at 31 March 2023 is represented by:

	Cash and settlements pending £
Valuation in 2017	11,446
Valuation in 2018	4,959
Valuation in 2019	517
Valuation in 2020	3,169
Valuation in 2021	(753)
Valuation in 2022	(3,320)
Valuation in 2023	(10,455)
Cost	64,312
	<u>69,875</u>

KINGSTON UNITED REFORMED CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
	2023	2022
	£	£
Trade debtors	21,750	9,464
Other debtors	17,753	12,946
	<u>39,503</u>	<u>22,410</u>
9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
	2023	2022
	£	£
Trade creditors	2,582	1,745
Taxation and social security	1,845	1,852
Other creditors	18,249	11,105
	<u>22,676</u>	<u>14,702</u>
10. PROVISIONS FOR LIABILITIES		
	2023	2022
	£	£
Provisions	43,687	71,687

The provision exists to cover the future costs of substantial repairs and maintenance to the church building. During the year the Trustees agreed to utilise a proportion of these funds to cover the 50% shared cost of the installation of a staircase from the Plant Room to the Roof. Southern Synod covered 50% of the cost.

11. MOVEMENT IN FUNDS				
	At 1.4.22	Net movement in funds	Transfers between funds	At 31.3.23
	£	£	£	£
Unrestricted funds				
General fund	192,915	(46,667)	3,365	149,613
Restricted funds				
Bequest fund	125,031	(9,140)	-	115,891
Communion fund	1,761	3,858	(155)	5,464
Surbiton Park fund	10,000	-	-	10,000
Pilots fund	6,255	-	-	6,255
Music fund	6,738	-	(1,210)	5,528
Live streaming costs	2,000	-	(2,000)	-
	<u>151,785</u>	<u>(5,282)</u>	<u>(3,365)</u>	<u>143,138</u>
TOTAL FUNDS	<u>344,700</u>	<u>(51,949)</u>	<u>-</u>	<u>292,751</u>

KINGSTON UNITED REFORMED CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

11. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	278,993	(325,216)	(444)	(46,667)
Restricted funds				
Bequest fund	871	-	(10,011)	(9,140)
Communion fund	3,858	-	-	3,858
	<u>4,729</u>	<u>-</u>	<u>(10,011)</u>	<u>(5,282)</u>
TOTAL FUNDS	<u>283,722</u>	<u>(325,216)</u>	<u>(10,455)</u>	<u>(51,949)</u>

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	142,377	(10,889)	61,427	192,915
Restricted funds				
Bequest fund	128,980	(3,949)	-	125,031
Communion fund	1,761	-	-	1,761
Surbiton Park fund	10,000	-	-	10,000
Youth Development fund	259	(303)	44	-
Pilots fund	6,255	-	-	6,255
Bixley Bequest Trust fund	2,263	508	(2,771)	-
Music fund	-	65,438	(58,700)	6,738
Live streaming costs	-	2,000	-	2,000
	<u>149,518</u>	<u>63,694</u>	<u>(61,427)</u>	<u>151,785</u>
TOTAL FUNDS	<u>291,895</u>	<u>52,805</u>	<u>-</u>	<u>344,700</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	253,420	(265,240)	931	(10,889)
Restricted funds				
Bequest fund	-	-	(3,949)	(3,949)
Youth Development fund	-	-	(303)	(303)
Bixley Bequest Trust fund	508	-	-	508
Music fund	65,438	-	-	65,438
Live streaming costs	2,000	-	-	2,000
	<u>67,946</u>	<u>-</u>	<u>(4,252)</u>	<u>63,694</u>
TOTAL FUNDS	<u>321,366</u>	<u>(265,240)</u>	<u>(3,321)</u>	<u>52,805</u>

KINGSTON UNITED REFORMED CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

11. MOVEMENT IN FUNDS - continued

Restricted Fund

Most of the funds classified as restricted funds have restrictions imposed on them by the original donors or under the terms of the donor's will where the amounts have been received from a deceased's estate.

Bequest Fund

This is the unspent residue of monies bequeathed to the church from deceased person.

All the income from amounts invested is available for general use, except for interest from the Dyke Legacy which is allocated to the Communion Fund.

The capital sum may be applied as the Elders and Church Members see fit, except for securities held in the name of the George Curry Legacy, the terms of which stipulate that the capital sum must be preserved as market conditions permit.

Communion Fund

This may be used for charitable or compassionate payments as the minister sees fit.

Surbiton Park Fund

This continues to be held as a fixed amount as that is the amount loaned by KURC to Synod. The income from the investment is distributed to inter-city churches. Capital may be recalled in an emergency.

Youth Development Fund

This is an amalgamation of four previously existing restricted funds. Its purpose is to fund aspects of youth work within the Church.

Pilots Fund

The funds and subscriptions collected during the year for pilots, a URC activity for young people, are available to spend on activities in the year or in the future.

Bixley Bequest Trust

The Bixley Bequest Trust is controlled by the Trustees. They are available for supporting the KURC unit of Pilots and other youth activities of the church.

Music Fund

The Music Fund is the residue of donations made by the Music Section in the purchase of the organ in 2021/22.

Live Streaming Costs

This relates to a member donation allocated to Live-Streaming equipment.

Unrestricted Funds

Funds held by CCLA in name of W Plomer.

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

KINGSTON UNITED REFORMED CHURCH
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	108,951	91,672
Donations	12,417	68,585
Gift aid	25,805	35,683
Grants	26,823	18,193
	173,996	214,133
Other trading activities		
Hall lettings	102,412	74,911
Church Clubs (net)	2,984	3,488
Miscellaneous income	919	1,571
Insurance claim	-	26,352
	106,315	106,322
Investment income		
Deposit account interest	3,411	911
	283,722	321,366
EXPENDITURE		
Charitable activities		
Wages	92,352	75,433
Insurance	6,590	6,337
URC Southern Synod	74,808	74,824
Ministers costs	2,769	1,987
Manse costs	7,439	5,460
Associate minsters expenses	158	1,867
Religious workers	10,683	8,815
Service supplies	3,326	5,479
Paid stewarding	3,074	2,785
Cleaning	10,759	7,924
Utilities	22,559	20,603
Maintenance and renewals	57,549	24,765
Marketing	-	299
Church news (net)	-	(10)
Printing and postage	3,218	2,676
Telephone and broadband	3,224	2,240
Miscellaneous	222	-
Training	714	30
Subscriptions and publications	188	344
Bank charges	1,615	1,516
Depreciation of tangible fixed assets	10,916	8,848
Grants and gifts	8,623	8,957
	320,786	261,179
Support costs		
Governance costs		
Accountancy and legal fees	2,630	2,261
Carried forward	2,630	2,261

This page does not form part of the statutory financial statements

KINGSTON UNITED REFORMED CHURCH

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023

	2023	2022
	£	£
Governance costs		
Brought forward	2,630	2,261
Independent examiners fees	1,800	1,800
	<u>4,430</u>	<u>4,061</u>
Total resources expended	325,216	265,240
Net (expenditure)/income before gains and losses	(41,494)	56,126
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	(10,455)	(3,321)
Net (expenditure)/income	<u>(51,949)</u>	<u>52,805</u>

This page does not form part of the statutory financial statements

KINGSTON UNITED REFORMED CHURCH CHARITY

England & Wales - Charity number 1131880

Accounts

REGISTERED CHARITY NUMBER: 1131880

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022
FOR
KINGSTON UNITED REFORMED CHURCH**

Collards
Chartered Accountants
5-9 Eden Street
Kingston-upon-Thames
Surrey
KT1 1BQ

KINGSTON UNITED REFORMED CHURCH

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

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Independent Examiner's Report	5
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Balance Sheet	7
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Detailed Statement of Financial Activities	14 to 15

KINGSTON UNITED REFORMED CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of 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 year was dominated by the impacts of the COVID 19 pandemic which had far reaching affects across all of the church's activities.

HISTORY OF THE CHURCH

Kingston United Reformed Church dates its foundation to 1662, when Richard Mayo, the Vicar of All Saints Kingston, was evicted because he refused to sign the Act of Uniformity, and began to preach to a group of dissenters in Kingston.

This report reflects what the life of the church within this context of a long history of dedication of service to God and offers a flavour of possible future service to the changing community of Kingston Town.

OBJECTIVES AND ACTIVITIES

Objectives and aims

“Our mission is to be a welcoming, caring, worshipping Christian community serving all.”

KURC works within the context of Kingston Churches Together, the Local Ecumenical partnership and the support structures of the United Reformed Church.

ACHIEVEMENT AND PERFORMANCE

By the nature of the Church's aims, quantitative measures of performance are generally inadequate or inappropriate.

Membership remains reasonably stable. Kingston URC does not set targets for membership. It has a considerable number of friends and associates who offer their time and support to the church's mission to serve. It is often those outside the church membership who remind us that we are a vibrant group of Christian people. The level of voluntary work carried out by members in providing pastoral care or work in the local community continues to be outstanding. Our church members contribute to the work of the church towards achieving its mission in a variety of ways, though many of these continues to be impacted by the COVID 19 pandemic though to a lesser degree than in the previous two years.

A fundamental part of mission to serve God is the care we give to each other. We have a pastoral structure that supports this which had to be radically revised during the COVID 19 pandemic.

Due to the COVID 19 pandemic but with lessening of restrictions activities have started to return to the building. However, many are still anxious about COVID so not all activities were able to resume in the building. Some activities that moved online during the pandemic have continued online and others are offered both in-person and online. We continue to use communication channels such as Church News, Facebook, Twitter and the Church website (www.kingstonurc.org). For those who are not connected to the internet weekly mailings of material were provided.

KURC endeavours to support integrity of creation. We are committed to the principles of Fair Trade. On a day-to-day basis we recycle products. We have a book stall of donated books and through the sale of these raise funds.

KURC Worship 2021-22

Due to the continuing, though easing, COVID 19 restrictions services returned to the building. The morning service at 10am and 10:30 was also available on Zoom / Live streaming and much effort has been expended to get this working. The 11:30 interactive worship and the 5pm reflective worship took place in the building. While many of the congregation now attend in person some still prefer to join online. Having one service a week available online continues to work well enabling those unable to get to the building for whatever reason to participate in worship.

Great effort is made to ensure that the first service each week is accessible to the Koreans who are part of our church with the bible readings and sermon displayed in English, Korean and Chinese.

Activities run by our Youth, Children and Families worker continued to be disrupted but some were restarted in the building. New activities were added to provide opportunities for people to meet, such as Nature walks.

Our 24-hour prayer days continue to be a regular feature and participation has increased with thoughtful contributions. The sessions during the year were run through Zoom which facilitated greater participation. We now have a prayer meeting every week day on Zoom.

The slow return of activities to the building alongside the continued use of online activities is providing new opportunities to engage with people. Many of the activities started out of necessity during the COVID lockdowns will continue to be used as part of the routine activity of the church.

KINGSTON UNITED REFORMED CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

ACHIEVEMENT AND PERFORMANCE

Support for the local community

The work the church does for the local community in the building is slowly being restarted as the COVID 19 restrictions are lifted and people start to feel more confident about going out again. One challenge has been getting volunteers to run these activities as some of those involved before were still worried about the impact of COVID.

The Community Lunches activity continued throughout the year. This provides a hot meal at lunchtime on a Monday. This is run with support from Voices of Hope and is valued by the growing number of those who use it.

KURC's support for the other agencies

The loosening of the COVID 19 restrictions has enabled us to resume our support of the agencies who use our buildings. While some were reluctant to restart others have come back to the building. Some new organisations also started using the building.

The Kingston Street Pastors have restarted their work as the town centre facilities have reopened.

Support for the wider community

KURC gave grants to Kingston Action on Homelessness, Street Pastors and Oxygen. Special collections were taken for the following charitable causes: Commitment for Life, Christian Aid, Homelessness, Cystic Fibrosis and others.

The income from letting the halls and rooms available for hire has started to return though this has been slow. The rooms, let on licence, continued to be used and the income from these continued. However, we suffered a significant loss of income during the year.

Our relationship with United Reformed Church

KURC needs and receives the support from the administrative supports of the wider URC. We have a member who serves on the Southern Synod Trust. We have links with their property support. Our ministers also support the wider church through their contributions to committees and additional roles outside of this church. We have a close relationship with New Malden United Reformed Church, sharing resources and working on some joint projects. KURC has developed an affiliation with the Presbyterian Church of Korea and the Presbyterian Church of the Republic of Korea.

Future aims

Kingston United Reformed Church will continue to develop the wide range of worship and community activities within our mission to be a welcoming, caring, worshipping Christian community serving all. The plans to redevelop Kingston Town Centre continue but as yet only one of the five development areas is being rebuilt. There is a continued need to remain in positive contact with all concerned to be sure that the church does not get overwhelmed by the building around it and that it will continue to be an integral part of the new town.

FINANCIAL REVIEW

Financial position

The charity had income of £321,366 from charitable activities and investment income during the year (2021 - £245,238) and incurred expenditure of £265,240 (2021 - £233,359) leaving a surplus of £56,126 (2021 - £11,879) before unrealised investment gains.

The charity made an unrealised investment loss of £3,321 (2021 - £753) this year, which are included on the Statement of Financial Activities. This decreases the disclosed surplus for the year to £52,805 (2021 - decreases surplus to £11,126).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Organisational structure

The Kingston United Reformed Church Charity of Kingston upon Thames, Surrey, otherwise referred to as KURC, is an unincorporated body registered with the Charity Commissioners No. 1131880. The Church is part of the United Reformed Church (URC) set up by the United Reformed Church Acts 1972, 1981 and 2000. Its main functions include the welfare of the URC in Kingston upon Thames and the wellbeing of the community in which the Church is based. The governing body of KURC is the elders, who meet monthly throughout the year. The elders agree the broad strategy and areas of activity for KURC, consulting members on key issues at bi-monthly meetings of the membership. Under normal circumstances each year there are elections for new elders.

The principal officer of KURC is the Church Secretary. The Minister chairs the meetings of the elders and day to day administration is delegated to individual elders and other members. In addition, KURC employs staff to assist the Minister in running the church's pastoral, spiritual and youth and community work and to manage its buildings and commercial and charitable lettings.

KINGSTON UNITED REFORMED CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Our Ministers

Rev'd Lesley Charlton

Rev'd Dr Suk In Lee - His ministry is shared between KURC and the wider URC

Both ministers are committed to care for the church community and to nurture faith in all that they meet within the church and beyond. They attend many multi agency meetings as representatives of KURC. Much of their work is subject to the confidentiality of personal relationships and is thus not widely known. To support both ministers there are two teams of people who meet three or four times a year to review their performance and encourage them to take good care of themselves. Both ministers live in Manses. It is the responsibility of KURC to maintain the manse for Rev'd Lesley Charlton. Southern Synod maintain the manse for Rev'd Sukin Lee. Work has been done to ensure that their homes are of an acceptable standard.

We have a third minister working with us part-time. She is a missionary from Korea and works with KURC, but also the United Reformed Church and New Malden URC. Her time with our church is mostly spent improving our support to Korean women and children.

We have a religious worker whose duties include the development of KURC ministry primarily through music for all its members. This is subject to a two-year Certificate of Sponsorship which ends on 12th August 2023.

The induction and training of elders is overseen by the Church Secretary and the Minister. Annual 'away days' on specific topics are arranged. The current years away day took place in June 2021.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

With the support of the Management Group the elders of KURC consider the major financial risks to which the Church is exposed and incorporates provisions in the annual budget to address the financial risks. Whenever possible we seek financial support through grants. In order to keep a reasonable balance in the accounts across the years elders have accepted the need for particular fund-raising events every other year. The elders use a risk-register and this ensures that wider risks are also reviewed annually. To ensure that the church remains a safe and nurturing environment and display our commitment to safeguarding all the elders and church members annually review our safeguarding policy. Two elders have responsibility as safeguarding officers for children and vulnerable adults. KURC has a strong commitment to sharing God's love with all. Its staff and members endeavour to communicate with kindness and sincerity to all who enter the building. Generally, members of the public behave with respect towards our staff and volunteers. When incidents of risk arise, they are taken seriously and recorded, shared as appropriate and stored safely. Anyone who has been affected is supported with prayer and conversation including an opportunity for debriefing. The Church works with the Town Security Company and the local police.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1131880

Principal address

Eden Street
Kingston upon Thames
Surrey
KT1 1HZ

Trustees

Rev L Charlton
J Goddard
S Henriquez-Vernon (resigned 31.8.21)
M Anlezark
L Austin
V James (resigned 30.6.21)
M Verge
M Erskine
S Shaw
C Clack
B Robinson
R Pilbeam (appointed 1.4.21) (resigned 31.3.22)

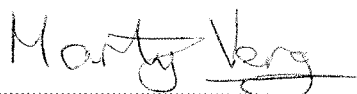
KINGSTON UNITED REFORMED CHURCH

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

Independent Examiner

Andrew Harker FCCA
Collards
Chartered Accountants
5-9 Eden Street
Kingston-upon-Thames
Surrey
KT1 1BQ

Approved by order of the board of trustees on 4th October 2022 and signed on its behalf by:



.....
M Vergé - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
KINGSTON UNITED REFORMED CHURCH**

Independent examiner's report to the trustees of Kingston United Reformed Church

I report to the charity trustees on my examination of the accounts of Kingston United Reformed Church (the Trust) for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of FCCA which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Andrew Harker FCCA
Collards
Chartered Accountants
5-9 Eden Street
Kingston-upon-Thames
Surrey
KT1 1BQ

Date: 27/10/22.....

KINGSTON UNITED REFORMED CHURCH

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022**

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		146,695	67,438	214,133	209,244
Charitable activities	2	106,322	-	106,322	34,422
Investment income	3	<u>403</u>	<u>508</u>	<u>911</u>	<u>1,572</u>
Total		253,420	67,946	321,366	245,238
 EXPENDITURE ON					
Charitable activities					
Church activities and premises costs		166,111	-	166,111	129,129
Ministry and mission		83,059	-	83,059	83,715
Other costs		7,113	-	7,113	11,746
Donations		8,957	-	8,957	8,769
Total		265,240	-	265,240	233,359
Net gains/(losses) on investments		<u>931</u>	<u>(4,252)</u>	<u>(3,321)</u>	<u>(753)</u>
NET INCOME/(EXPENDITURE)		(10,889)	63,694	52,805	11,126
Transfers between funds	11	<u>61,427</u>	<u>(61,427)</u>	<u>-</u>	<u>-</u>
Net movement in funds		50,538	2,267	52,805	11,126
 RECONCILIATION OF FUNDS					
Total funds brought forward		<u>142,377</u>	<u>149,518</u>	<u>291,895</u>	<u>280,769</u>
TOTAL FUNDS CARRIED FORWARD		<u>192,915</u>	<u>151,785</u>	<u>344,700</u>	<u>291,895</u>

The notes form part of these financial statements

KINGSTON UNITED REFORMED CHURCH

**BALANCE SHEET
31 MARCH 2022**

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	6	64,908	-	64,908	14,071
Investments	7	<u>11,723</u>	<u>68,607</u>	<u>80,330</u>	<u>83,650</u>
		76,631	68,607	145,238	97,721
CURRENT ASSETS					
Debtors	8	22,410	-	22,410	26,733
Cash at bank		<u>180,263</u>	<u>83,178</u>	<u>263,441</u>	<u>248,878</u>
		202,673	83,178	285,851	275,611
CREDITORS					
Amounts falling due within one year	9	<u>(14,702)</u>	-	<u>(14,702)</u>	<u>(9,750)</u>
NET CURRENT ASSETS		<u>187,971</u>	<u>83,178</u>	<u>271,149</u>	<u>265,861</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		264,602	151,785	416,387	363,582
PROVISIONS FOR LIABILITIES	10	<u>(71,687)</u>	-	<u>(71,687)</u>	<u>(71,687)</u>
NET ASSETS		<u>192,915</u>	<u>151,785</u>	<u>344,700</u>	<u>291,895</u>
FUNDS	11				
Unrestricted funds				192,915	142,377
Restricted funds				<u>151,785</u>	<u>149,518</u>
TOTAL FUNDS				<u>344,700</u>	<u>291,895</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 4th October 2022 and were signed on its behalf by:

Marty Verg

.....
M Vergé - Trustee

KINGSTON UNITED REFORMED CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Change in depreciation calculation

During the year the depreciation rate changed from 20% to 10% for specific assets with the remainder still charged at 20%. The Trustees felt that the new rate reflected a more accurate useful life to these specific assets.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 10 - 20% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Provision for liabilities

The provision is reviewed annually by the Trustees and is created as a reserve against major costs that may arise in preserving, improving or replacing larger items of fabric or equipment in the Church.

2. CHARITABLE ACTIVITIES

	2022	2021
	£	£
Hall lettings	74,911	34,679
Church Clubs (net)	3,488	(257)
Miscellaneous income	1,571	-
Insurance claim	<u>26,352</u>	<u>-</u>
	<u>106,322</u>	<u>34,422</u>

KINGSTON UNITED REFORMED CHURCH

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

3. INVESTMENT INCOME

	2022	2021
Deposit account interest	£ <u>911</u>	£ <u>1,572</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

No trustee received any remuneration or other benefits for the years ended March 2022 and March 2021.

Trustees' expenses

One or more of the trustees has claimed expenses or had their expenses met by the charity.

The total amount of expenses reimbursed to trustees amounted to £765 (2021 - £586) these expenses related to travelling expenses.

The number of trustees reimbursed for expenses in the year amounted 1 (2021 - 1).

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	209,244	-	209,244
Charitable activities	34,422	-	34,422
Investment income	<u>1,124</u>	<u>448</u>	<u>1,572</u>
Total	244,790	448	245,238
EXPENDITURE ON			
Charitable activities			
Church activities and premises costs	129,129	-	129,129
Ministry and mission	83,715	-	83,715
Other costs	11,746	-	11,746
Donations	8,769	-	8,769
Total	233,359	-	233,359
Net gains/(losses) on investments	<u>1,848</u>	<u>(2,601)</u>	<u>(753)</u>
NET INCOME/(EXPENDITURE)	13,279	(2,153)	11,126
RECONCILIATION OF FUNDS			
Total funds brought forward	129,098	151,671	280,769
TOTAL FUNDS CARRIED FORWARD	<u>142,377</u>	<u>149,518</u>	<u>291,895</u>

KINGSTON UNITED REFORMED CHURCH
NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

6. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 April 2021	140,434
Additions	59,685
Disposals	<u>(451)</u>
At 31 March 2022	<u>199,668</u>
DEPRECIATION	
At 1 April 2021	126,363
Charge for year	8,848
Eliminated on disposal	<u>(451)</u>
At 31 March 2022	<u>134,760</u>
NET BOOK VALUE	
At 31 March 2022	<u>64,908</u>
At 31 March 2021	<u>14,071</u>

7. FIXED ASSET INVESTMENTS

	Cash and settlements pending £
MARKET VALUE	
At 1 April 2021	83,650
Revaluations	<u>(3,320)</u>
At 31 March 2022	<u>80,330</u>
NET BOOK VALUE	
At 31 March 2022	<u>80,330</u>
At 31 March 2021	<u>83,650</u>

There were no investment assets outside the UK.

Cost or valuation at 31 March 2022 is represented by:

	Cash and settlements pending £
Valuation in 2017	11,446
Valuation in 2018	4,959
Valuation in 2019	517
Valuation in 2020	3,169
Valuation in 2021	(753)
Valuation in 2022	<u>(3,320)</u>
Cost	<u>64,312</u>
	<u>80,330</u>

KINGSTON UNITED REFORMED CHURCH

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

8.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2022	2021
		£	£
	Trade debtors	9,464	2,722
	Other debtors	<u>12,946</u>	<u>24,011</u>
		<u>22,410</u>	<u>26,733</u>

9.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2022	2021
		£	£
	Trade creditors	1,745	680
	Taxation and social security	1,852	1,635
	Other creditors	<u>11,105</u>	<u>7,435</u>
		<u>14,702</u>	<u>9,750</u>

10.	PROVISIONS FOR LIABILITIES	2022	2021
		£	£
	Provisions	<u>71,687</u>	<u>71,687</u>

The provision exists to cover the future costs of substantial repairs and maintenance to the church building.

11.	MOVEMENT IN FUNDS			
		Net movement in funds	Transfers between funds	At
	At 1.4.21	£	£	31.3.22
	£	£	£	£
	Unrestricted funds			
	General fund	142,377	(10,889)	61,427
				192,915
	Restricted funds			
	Bequest fund	128,980	(3,949)	-
	Communion fund	1,761	-	-
	Surbiton Park fund	10,000	-	-
	Youth Development fund	259	(303)	44
	Pilots fund	6,255	-	-
	Bixley Bequest Trust fund	2,263	508	(2,771)
	Music fund	-	65,438	(58,700)
	Live streaming costs	-	2,000	-
		<u>149,518</u>	<u>63,694</u>	<u>(61,427)</u>
	TOTAL FUNDS	<u>291,895</u>	<u>52,805</u>	<u>-</u>
				<u>344,700</u>

KINGSTON UNITED REFORMED CHURCH

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

11. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	253,420	(265,240)	931	(10,889)
Restricted funds				
Bequest fund	-	-	(3,949)	(3,949)
Youth Development fund	-	-	(303)	(303)
Bixley Bequest Trust fund	508	-	-	508
Music fund	65,438	-	-	65,438
Live streaming costs	2,000	-	-	2,000
	<u>67,946</u>	<u>-</u>	<u>(4,252)</u>	<u>63,694</u>
TOTAL FUNDS	<u><u>321,366</u></u>	<u><u>(265,240)</u></u>	<u><u>(3,321)</u></u>	<u><u>52,805</u></u>

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	129,098	13,279	142,377
Restricted funds			
Bequest fund	131,396	(2,416)	128,980
Communion fund	1,761	-	1,761
Surbiton Park fund	10,000	-	10,000
Youth Development fund	444	(185)	259
Pilots fund	6,255	-	6,255
Bixley Bequest Trust fund	1,815	448	2,263
	<u>151,671</u>	<u>(2,153)</u>	<u>149,518</u>
TOTAL FUNDS	<u><u>280,769</u></u>	<u><u>11,126</u></u>	<u><u>291,895</u></u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	244,790	(233,359)	1,848	13,279
Restricted funds				
Bequest fund	-	-	(2,416)	(2,416)
Youth Development fund	-	-	(185)	(185)
Bixley Bequest Trust fund	448	-	-	448
	<u>448</u>	<u>-</u>	<u>(2,601)</u>	<u>(2,153)</u>
TOTAL FUNDS	<u><u>245,238</u></u>	<u><u>(233,359)</u></u>	<u><u>(753)</u></u>	<u><u>11,126</u></u>

KINGSTON UNITED REFORMED CHURCH

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

11. MOVEMENT IN FUNDS - continued

Restricted Fund

Most of the funds classified as restricted funds have restrictions imposed on them by the original donors or under the terms of the donor's will where the amounts have been received from a deceased's estate.

Bequest Fund

This is the unspent residue of monies bequeathed to the church from deceased person.

All the income from amounts invested is available for general use, except for interest from the Dyke Legacy which is allocated to the Communion Fund.

The capital sum may be applied as the Elders and Church Members see fit, except for securities held in the name of the George Curry Legacy, the terms of which stipulate that the capital sum must be preserved as market conditions permit.

Surbiton Park Fund

This continues to be held as a fixed amount as that is the amount loaned by KURC to Synod. The income from the investment is distributed to inter-city churches. Capital may be recalled in an emergency.

Communion Fund

This may be used for charitable or compassionate payments as the minister sees fit.

Youth Development Fund

This is an amalgamation of four previously existing restricted funds. Its purpose is to fund aspects of youth work within the Church.

Pilots Fund

The funds and subscriptions collected during the year for pilots, a URC activity for young people, are available to spend on activities in the year or in the future.

Bixley Bequest Trust

The Bixley Bequest Trust is controlled by the Trustees. They are available for supporting the KURC unit of Pilots and other youth activities of the church.

Live Streaming Costs

This relates to a member donation allocated to Live-Streaming equipment.

Unrestricted Funds

Funds held by CCLA in name of W Plomer.

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

KINGSTON UNITED REFORMED CHURCH
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	91,672	147,661
Donations	68,585	29,523
Gift aid	35,683	21,060
Grants	<u>18,193</u>	<u>11,000</u>
	214,133	209,244
Other trading activities		
Hall lettings	74,911	34,679
Church Clubs (net)	3,488	(257)
Miscellaneous income	1,571	-
Insurance claim	<u>26,352</u>	<u>-</u>
	106,322	34,422
Investment income		
Deposit account interest	<u>911</u>	<u>1,572</u>
Total incoming resources	321,366	245,238
EXPENDITURE		
Charitable activities		
Wages	75,433	56,978
Insurance	6,337	5,934
URC Southern Synod	74,824	74,808
Ministers costs	1,987	2,520
Manse costs	5,460	4,501
Associate ministers expenses	1,867	3,385
Religious workers	8,815	10,610
Service supplies	5,479	1,340
Paid stewarding	2,785	40
Cleaning	7,924	2,304
Utilities	20,603	7,812
Maintenance and renewals	24,765	34,736
Marketing	299	60
Church news (net)	(10)	168
Printing and postage	2,676	2,540
Telephone and broadband	2,240	1,134
Training	30	-
Subscriptions and publications	344	443
Bank charges	1,516	1,398
Bad debts	-	126
Depreciation of tangible fixed assets	8,848	9,590
Grants and gifts	<u>8,957</u>	<u>8,769</u>
	261,179	229,196

This page does not form part of the statutory financial statements

KINGSTON UNITED REFORMED CHURCH
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022

	2022 £	2021 £
Support costs		
Governance costs		
Accountancy and legal fees	2,261	2,363
Independent examiners fees	<u>1,800</u>	<u>1,800</u>
	<u>4,061</u>	<u>4,163</u>
Total resources expended	<u>265,240</u>	<u>233,359</u>
Net income before gains and losses	56,126	11,879
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	<u>(3,321)</u>	<u>(753)</u>
Net income	<u><u>52,805</u></u>	<u><u>11,126</u></u>

This page does not form part of the statutory financial statements

KINGSTON UNITED REFORMED CHURCH CHARITY

England & Wales - Charity number 1131880

Accounts

REGISTERED CHARITY NUMBER: 1131880

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021
FOR
KINGSTON UNITED REFORMED CHURCH**

Collards
Chartered Accountants
5-9 Eden Street
Kingston upon Thames
Surrey
KT1 1BQ

KINGSTON UNITED REFORMED CHURCH

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

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Detailed Statement of Financial Activities	15 to 16

KINGSTON UNITED REFORMED CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of 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 year was dominated by the impacts of the COVID 19 pandemic which had far reaching affects across all of the church's activities.

HISTORY OF THE CHURCH

Kingston United Reformed Church dates its foundation to 1662, when Richard Mayo, the Vicar of All Saints Kingston, was evicted because he refused to sign the Act of Uniformity, and began to preach to a group of dissenters in Kingston.

This report reflects what the life of the church within this context of a long history of dedication of service to God and offers a flavour of possible future service to the changing community of Kingston Town.

OBJECTIVES AND ACTIVITIES

Objectives and aims

“Our mission is to be a welcoming, caring, worshipping Christian community serving all.”

KURC works within the context of Kingston Churches Together, the Local Ecumenical partnership and the support structures of the United Reformed Church.

ACHIEVEMENT AND PERFORMANCE

By the nature of the Church's aims, quantitative measures of performance are generally inadequate or inappropriate.

Membership remains reasonably stable though a number of members died during the last year some from COVID 19. Kingston URC does not set targets for membership. It has a considerable number of friends and associates who offer their time and support to the church's mission to serve. It is often those outside the church membership who remind us that we are a vibrant group of Christian people. The level of voluntary work carried out by members in providing pastoral care or work in the local community continues to be outstanding. Our church members contribute to the work of the church towards achieving its mission in a variety of ways, though many of these were impacted by the COVID 19 pandemic.

A fundamental part of mission to serve God is the care we give to each other. We have a pastoral structure that supports this which had to be radically revised during the COVID 19 pandemic.

Due to the COVID 19 pandemic the church building has been closed for most of the year. Activities have been mostly online supported by communication channels such as Church News, Facebook, Twitter and the Church website (www.kingstonurc.org). For those who are not connected to the internet weekly mailings of material were provided.

KURC endeavours to support integrity of creation. We are committed to the principles of Fair Trade. On a day-to-day basis we recycle products. We have a book stall of donated books and through the sale of these raise funds.

KURC Worship 2020-21

Due to COVID 19 restrictions all services during the majority of the year were held using Zoom. Our tradition of three services on a Sunday was reduced to a single Zoom service. These services worked well and throughout the year sustained similar numbers of attendees. It was exciting to find the services appealing to people normally unable to attend our worship, particularly those housebound or living in other parts of the country and world. We were occasionally joined by people who had never before worshipped with us but felt safe to drop in to an online service where they could remain anonymous if they wanted.

During the year new formats were tried including pre-recording the sermon and providing this as a video feed with subtitles in English and Korean. Similarly, the bible passages were also shown in English and Korean. This greatly enhanced the worship for the Koreans within our church.

With the building closed all the activities run by our Youth, Children and Families worker were disrupted. Some of these activities were maintained by online sessions but at a scaled down level. However, they were greatly appreciated by those who benefitted from the activities.

Our 24-hour prayer days continue to be a regular feature and participation has increased with thoughtful contributions. The sessions during the year were run through Zoom which facilitated greater participation.

KINGSTON UNITED REFORMED CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

ACHIEVEMENT AND PERFORMANCE

It has been a challenging year and one in which the focus has been much more inward looking. However, great effort was made to try and find new ways of keeping in contact and engaging with people both within and outside our congregation. A number of members rose to the challenge and put in a lot of effort to organise and run online activities. There was a Zoom coffee morning every day, Zoom bible studies every week along with other activities. These provided opportunities every day of the week for people at home to connect with others in the church.

Support for the local community

Due to the COVID 19 pandemic most of the work the church does for the local community stopped as the building was closed.

From December a new initiative called Community Lunches was launched. This provides a hot meal at lunchtime on a Monday. This is run with support from Voices of Hope and is valued by those who use it.

Where it was possible contact was maintained with groups and individuals who used the offerings we ran in the building but this was not always possible.

KURC's support for the other agencies

The COVID 19 pandemic impacted our ability to support other agencies who normally use our buildings.

Our commitment to Foodbank continued where we could but the service was reorganised locally to better meet the needs of the pandemic.

The Kingston Street Pastors stopped their work as the majority of the town centre facilities were closed.

Support for the wider community

KURC gave grants to Kingston Action on Homelessness, Street Pastors and Oxygen. Special collections were taken for the following charitable causes: Commitment for Life, Christian Aid, Homelessness, Cystic Fibrosis and others.

The COVID 19 pandemic led to the almost complete loss of income from letting the halls and rooms available for hire. Some rooms, let on licence, continued to be used where the lockdown rules allowed and the income from these continued. However, we suffered a substantial loss of income during the year. The governments furlough scheme helped support our staff who could not work. With careful management of costs and very generous giving by the church members at the Gift Day the church ended the year with a small surplus.

Our relationship with United Reformed Church

KURC needs and receives the support from the administrative supports of the wider URC. We have a member who serves on the Southern Synod Trust. We have links with their property support. Our ministers also support the wider church through their contributions to committees and additional roles outside of this church. We have a close relationship with New Malden United Reformed Church, sharing resources and working on some joint projects. KURC has developed an affiliation with the Presbyterian Church of Korea and the Presbyterian Church of the Republic of Korea.

Future aims

Kingston United Reformed Church will continue to develop the wide range of worship and community activities within our mission to be a welcoming, caring, worshipping Christian community serving all. The plans to redevelop Kingston Town Centre continue but as yet only one of the five development areas is being rebuilt. There is a continued need to remain in positive contact with all concerned to be sure that the church does not get overwhelmed by the building around it and that it will continue to be an integral part of the new town.

FINANCIAL REVIEW

Financial position

The charity had income of £245,238 from charitable activities in the year (2020 - £277,600) and incurred expenditure of £233,359 (2020 - £307,288) leaving a surplus of £11,879 (2020 - deficit of £29,688) before unrealised investment gains.

The charity made an unrealised investment loss of £753 (2020- gain £3,168) this year, which are included on the Statement of Financial Activities. This decreases the disclosed surplus for the year to £11,126 (2020 - decreases deficit to £26,519).

KINGSTON UNITED REFORMED CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Organisational structure

The Kingston United Reformed Church Charity of Kingston upon Thames, Surrey, otherwise referred to as KURC, is an unincorporated body registered with the Charity Commissioners No. 1131880. The Church is part of the United Reformed Church (URC) set up by the United Reformed Church Acts 1972, 1981 and 2000. Its main functions include the welfare of the URC in Kingston upon Thames and the wellbeing of the community in which the Church is based. The governing body of KURC is the elders, who meet monthly throughout the year. The elders agree the broad strategy and areas of activity for KURC, consulting members on key issues at bi-monthly meetings of the membership. Under normal circumstances each year there are elections for new elders. However, with the COVID pandemic making our normal election process very difficult to organise and with a long-held ambition to make the elders meetings better reflect the diversity of the church membership, in March 2021 five members of the church were co-opted on to the elders meeting. In addition, some elders who would normally have left the meeting, as their term of office had ended, continued on the elders meeting to support the church through the COVID pandemic.

The principal officer of KURC is the Church Secretary. The Minister chairs the meetings of the elders and day to day administration is delegated to individual elders and other members. In addition, KURC employs staff to assist the Minister in running the church's pastoral, spiritual and youth and community work and to manage its buildings and commercial and charitable lettings.

Our Ministers

Rev'd Lesley Charlton

Rev'd Suk In Lee – His ministry is shared with New Malden United Reformed Church (NMURC)

Both ministers are committed to care for the church community and to nurture faith in all that they meet within the church and beyond. They attend many multi agency meetings as representatives of KURC. Much of their work is subject to the confidentiality of personal relationships and is thus not widely known. To support both ministers there are two teams of people who meet three or four times a year to review their performance and encourage them to take good care of themselves. Both ministers live in Manses. It is the responsibility of the church to maintain these properties. With regard to Suk In's manse, it is jointly maintained by KURC and NMURC. Work has been done to ensure that their homes are of an acceptable standard.

We have a third minister working with us part-time. She is a missionary from Korea and works with KURC, but also the United Reformed Church and New Malden URC. Her time with our church is spent improving our support to Korean women and children.

We had a religious worker whose duties include the development of KURC ministry primarily through music for all its members. This was subject to a two-year Certificate of Sponsorship that ended on 27th March 2021. This was a second appointment through this scheme. The current religious work returned to Korea in early 2021. Plans are in place to recruit a replacement.

The induction and training of elders is overseen by the Church Secretary and the Minister. Annual 'away days' on specific topics are arranged. The current years away day took place in November 2020.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

With the support of the Management Group the elders of KURC consider the major financial risks to which the Church is exposed and incorporates provisions in the annual budget to address the financial risks. Whenever possible we seek financial support through grants. In order to keep a reasonable balance in the accounts across the years elders have accepted the need for particular fund-raising events every other year. The elders use a risk-register and this ensures that wider risks are also reviewed annually. To ensure that the church remains a safe and nurturing environment and display our commitment to safeguarding all the elders and church members annually review our safeguarding policy. Two elders have responsibility as safeguarding officers for children and vulnerable adults. KURC has a strong commitment to sharing God's love with all. Its staff and members endeavour to communicate with kindness and sincerity to all who enter the building. Generally, members of the public behave with respect towards our staff and volunteers. When incidents of risk arise, they are taken seriously and recorded, shared as appropriate and stored safely. Anyone who has been affected is supported with prayer and conversation including an opportunity for debriefing. The Church works with the Town Security Company and the local police.

KINGSTON UNITED REFORMED CHURCH

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1131880

Principal address

Eden Street
Kingston upon Thames
Surrey
KT1 1HZ

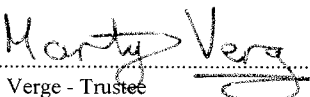
Trustees

K Bartlett (resigned 31.3.21)
Dr A Wenman (deceased 1.5.20)
Rev L Charlton
J Goddard
M Arnold (resigned 30.9.20)
G Robinson (resigned 31.3.21)
S Henriquez-Vernon
C Seymour (resigned 31.3.21)
E Bartlett (resigned 31.3.21)
D Scorer (resigned 31.3.21)
M Anlezark
L Austin
V James (resigned 30.6.21)
M Verge
M Erskine (appointed 1.4.20)
S Shaw
C Clack (appointed 1.4.20)
B Robinson (appointed 1.4.20)

Independent Examiner

Andrew Harker
FCCA
Collards
Chartered Accountants
5-9 Eden Street
Kingston upon Thames
Surrey
KT1 1BQ

Approved by order of the board of trustees on 2/Nov/2021 and signed on its behalf by:


.....
M Verge - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
KINGSTON UNITED REFORMED CHURCH**

Independent examiner's report to the trustees of Kingston United Reformed Church

I report to the charity trustees on my examination of the accounts of Kingston United Reformed Church (the Trust) for the year ended 31 March 2021.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Andrew Harker FCCA
Collards Chartered Accountants
5-9 Eden Street
Kingston upon Thames
Surrey
KT1 1BQ

Date: 22/11/21

KINGSTON UNITED REFORMED CHURCH

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		209,244	-	209,244	161,590
Other trading activities	2	34,422	-	34,422	114,096
Investment income	3	<u>1,124</u>	<u>448</u>	<u>1,572</u>	<u>1,914</u>
Total		244,790	448	245,238	277,600
EXPENDITURE ON					
Charitable activities					
Church activities and premises costs		129,129	-	129,129	135,839
Ministry and mission		83,715	-	83,715	137,845
Other costs		11,746	-	11,746	25,209
Donations		8,769	-	8,769	8,395
Total		233,359	-	233,359	307,288
Net gains/(losses) on investments		<u>1,848</u>	<u>(2,601)</u>	<u>(753)</u>	<u>3,169</u>
NET INCOME/(EXPENDITURE)		13,279	(2,153)	11,126	(26,519)
RECONCILIATION OF FUNDS					
Total funds brought forward		129,098	151,671	280,769	307,288
TOTAL FUNDS CARRIED FORWARD		<u>142,377</u>	<u>149,518</u>	<u>291,895</u>	<u>280,769</u>

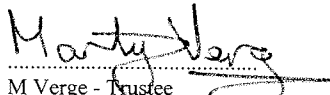
The notes form part of these financial statements

KINGSTON UNITED REFORMED CHURCH

BALANCE SHEET
31 MARCH 2021

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	6	14,071	-	14,071	23,661
Investments	7	<u>10,791</u>	<u>72,859</u>	<u>83,650</u>	<u>84,403</u>
		24,862	72,859	97,721	108,064
CURRENT ASSETS					
Debtors	8	26,733	-	26,733	30,944
Cash at bank		<u>172,219</u>	<u>76,659</u>	<u>248,878</u>	<u>206,521</u>
		198,952	76,659	275,611	237,465
CREDITORS					
Amounts falling due within one year	9	<u>(9,750)</u>	-	<u>(9,750)</u>	<u>(17,073)</u>
NET CURRENT ASSETS		<u>189,202</u>	<u>76,659</u>	<u>265,861</u>	<u>220,392</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		214,064	149,518	363,582	328,456
PROVISIONS FOR LIABILITIES	10	<u>(71,687)</u>	-	<u>(71,687)</u>	<u>(47,687)</u>
NET ASSETS		<u>142,377</u>	<u>149,518</u>	<u>291,895</u>	<u>280,769</u>
FUNDS					
Unrestricted funds	11			142,377	129,098
Restricted funds				<u>149,518</u>	<u>151,671</u>
TOTAL FUNDS				<u>291,895</u>	<u>280,769</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 2/Nov/2021 and were signed on its behalf by:


M Verge - trustee

The notes form part of these financial statements

KINGSTON UNITED REFORMED CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 20% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Hall lettings	34,679	104,718
Church Clubs (net)	(257)	9,184
Miscellaneous income	-	194
	<u>34,422</u>	<u>114,096</u>

3. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	<u>1,572</u>	<u>1,914</u>

KINGSTON UNITED REFORMED CHURCH
NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

4. TRUSTEES' REMUNERATION AND BENEFITS

No Trustees received any remunerations or other benefits for the years ended March 2021 and March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	160,032	1,558	161,590
Other trading activities	114,096	-	114,096
Investment income	<u>1,870</u>	<u>44</u>	<u>1,914</u>
Total	275,998	1,602	277,600
EXPENDITURE ON			
Charitable activities			
Church activities and premises costs	129,066	6,773	135,839
Ministry and mission	137,845	-	137,845
Other costs	25,209	-	25,209
Donations	8,395	-	8,395
Total	300,515	6,773	307,288
Net gains on investments	<u>3,169</u>	<u>-</u>	<u>3,169</u>
NET INCOME/(EXPENDITURE)	(21,348)	(5,171)	(26,519)
RECONCILIATION OF FUNDS			
Total funds brought forward	150,446	156,842	307,288
TOTAL FUNDS CARRIED FORWARD	<u>129,098</u>	<u>151,671</u>	<u>280,769</u>

KINGSTON UNITED REFORMED CHURCH
NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

6. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 April 2020 and 31 March 2021	<u>140,434</u>
DEPRECIATION	
At 1 April 2020	116,773
Charge for year	<u>9,590</u>
At 31 March 2021	<u>126,363</u>
NET BOOK VALUE	
At 31 March 2021	<u>14,071</u>
At 31 March 2020	<u>23,661</u>

7. FIXED ASSET INVESTMENTS

	Cash and settlements pending £
MARKET VALUE	
At 1 April 2020	84,403
Revaluations	<u>(753)</u>
At 31 March 2021	<u>83,650</u>
NET BOOK VALUE	
At 31 March 2021	<u>83,650</u>
At 31 March 2020	<u>84,403</u>

There were no investment assets outside the UK.

Cost or valuation at 31 March 2021 is represented by:

	Cash and settlements pending £
Valuation in 2017	11,446
Valuation in 2018	4,959
Valuation in 2019	517
Valuation in 2020	3,169
Valuation in 2021	(753)
Cost	<u>64,312</u>
	<u>83,650</u>

KINGSTON UNITED REFORMED CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
	2021	2020
	£	£
Trade debtors	2,722	13,155
Other debtors	<u>24,011</u>	<u>17,789</u>
	<u>26,733</u>	<u>30,944</u>
9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
	2021	2020
	£	£
Trade creditors	680	2,097
Taxation and social security	1,635	3,840
Other creditors	<u>7,435</u>	<u>11,136</u>
	<u>9,750</u>	<u>17,073</u>
10. PROVISIONS FOR LIABILITIES		
	2021	2020
	£	£
Provisions	<u>71,687</u>	<u>47,687</u>

The provision exists to cover the future costs of substantial repairs and maintenance to the church building, including upgrading the heating system.

11. MOVEMENT IN FUNDS			
	At 1.4.20	Net movement in funds	At 31.3.21
	£	£	£
Unrestricted funds			
General fund	129,098	13,279	142,377
Restricted funds			
Bequest fund	131,396	(2,416)	128,980
Communion fund	1,761	-	1,761
Surbiton Park fund	10,000	-	10,000
Youth Development fund	444	(185)	259
Pilots fund	6,255	-	6,255
Bixley Bequest Trust fund	<u>1,815</u>	<u>448</u>	<u>2,263</u>
	<u>151,671</u>	<u>(2,153)</u>	<u>149,518</u>
TOTAL FUNDS	<u>280,769</u>	<u>11,126</u>	<u>291,895</u>

KINGSTON UNITED REFORMED CHURCH
NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

11. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	244,790	(233,359)	1,848	13,279
Restricted funds				
Bequest fund	-	-	(2,416)	(2,416)
Youth Development fund	-	-	(185)	(185)
Bixley Bequest Trust fund	448	-	-	448
	<u>448</u>	<u>-</u>	<u>(2,601)</u>	<u>(2,153)</u>
TOTAL FUNDS	<u>245,238</u>	<u>(233,359)</u>	<u>(753)</u>	<u>11,126</u>

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	150,446	(21,348)	129,098
Restricted funds			
Bequest fund	131,352	44	131,396
Communion fund	203	1,558	1,761
Surbiton Park fund	10,000	-	10,000
Youth Development fund	444	-	444
Pilots fund	6,255	-	6,255
Bixley Bequest Trust fund	8,588	(6,773)	1,815
	<u>156,842</u>	<u>(5,171)</u>	<u>151,671</u>
TOTAL FUNDS	<u>307,288</u>	<u>(26,519)</u>	<u>280,769</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	275,998	(300,515)	3,169	(21,348)
Restricted funds				
Bequest fund	44	-	-	44
Communion fund	1,558	-	-	1,558
Bixley Bequest Trust fund	-	(6,773)	-	(6,773)
	<u>1,602</u>	<u>(6,773)</u>	<u>-</u>	<u>(5,171)</u>
TOTAL FUNDS	<u>277,600</u>	<u>(307,288)</u>	<u>3,169</u>	<u>(26,519)</u>

KINGSTON UNITED REFORMED CHURCH
NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	150,446	(8,069)	142,377
Restricted funds			
Bequest fund	131,352	(2,372)	128,980
Communion fund	203	1,558	1,761
Surbiton Park fund	10,000	-	10,000
Youth Development fund	444	(185)	259
Pilots fund	6,255	-	6,255
Bixley Bequest Trust fund	<u>8,588</u>	<u>(6,325)</u>	<u>2,263</u>
	<u>156,842</u>	<u>(7,324)</u>	<u>149,518</u>
TOTAL FUNDS	<u>307,288</u>	<u>(15,393)</u>	<u>291,895</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	520,788	(533,874)	5,017	(8,069)
Restricted funds				
Bequest fund	44	-	(2,416)	(2,372)
Communion fund	1,558	-	-	1,558
Youth Development fund	-	-	(185)	(185)
Bixley Bequest Trust fund	<u>448</u>	<u>(6,773)</u>	<u>-</u>	<u>(6,325)</u>
	<u>2,050</u>	<u>(6,773)</u>	<u>(2,601)</u>	<u>(7,324)</u>
TOTAL FUNDS	<u>522,838</u>	<u>(540,647)</u>	<u>2,416</u>	<u>(15,393)</u>

Restricted Fund

Most of the funds classified as restricted funds have restrictions imposed on them by the original donors or under the terms of the donor's will where the amounts have been received from a deceased's estate.

Bequest Fund

This is the unspent residue of monies bequeathed to the church from deceased person.

All the income from amounts invested is available for general use, except for interest from the Dyke Legacy which is allocated to the Communion Fund.

The capital sum may be applied as the Elders and Church Members see fit, except for securities held in the name of the George Curry Legacy, the terms of which stipulate that the capital sum must be preserved as market conditions permit.

Surbiton Park Fund

This continues to be held as a fixed amount as that is the amount loaned by KURC to Synod. The income from the investment is distributed to inter-city churches. Capital may be recalled in an emergency.

Communion Fund

This may be used for charitable or compassionate payments as the minister sees fit.

KINGSTON UNITED REFORMED CHURCH
NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

11. MOVEMENT IN FUNDS - continued

Youth Development Fund

This is an amalgamation of four previously existing restricted funds. Its purpose is to fund aspects of youth work within the Church

Pilots Fund

The funds and subscriptions collected during the year for pilots, a URC activity for young people, are available to spend on activities in the year or in the future

Bixley Bequest Trust

The Bixley Bequest Trust is controlled by the Trustees. They are available for supporting the KURC unit of Pilots and other youth activities of the church

Unrestricted Funds

Funds held by CCLA in name of W Plomer.

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

KINGSTON UNITED REFORMED CHURCH
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021

	2021	2020
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	147,661	106,901
Donations	29,523	19,226
Gift aid	21,060	25,463
Grants	<u>11,000</u>	<u>10,000</u>
	209,244	161,590
Other trading activities		
Hall lettings	34,679	104,718
Church Clubs (net)	(257)	9,184
Miscellaneous income	<u>-</u>	<u>194</u>
	34,422	114,096
Investment income		
Deposit account interest	<u>1,572</u>	<u>1,914</u>
Total incoming resources	245,238	277,600
EXPENDITURE		
Charitable activities		
Wages	56,978	96,193
Insurance	5,934	5,575
URC Southern Synod	74,808	74,155
Ministers costs	2,520	3,166
Manse costs	4,501	5,510
Associate minsters expenses	3,385	4,760
Religious workers	10,610	12,349
Service supplies	1,340	9,769
Paid stewarding	40	651
Cleaning	2,304	8,784
Utilities	7,812	16,883
Maintenance and renewals	34,736	35,889
Marketing	60	596
Church news (net)	168	611
Printing and postage	2,540	3,094
Telephone and broadband	1,134	885
Miscellaneous	-	4,146
Training	-	211
Subscriptions and publications	443	462
Bank charges	1,398	1,384
Bad debts	126	-
Depreciation of tangible fixed assets	9,590	9,477
Grants and gifts	<u>8,769</u>	<u>8,395</u>
	229,196	302,945

This page does not form part of the statutory financial statements

KINGSTON UNITED REFORMED CHURCH
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021

	2021	2020
	£	£
Support costs		
Governance costs		
Accountancy and legal fees	2,363	3,443
Independent examiners fees	<u>1,800</u>	<u>900</u>
	<u>4,163</u>	<u>4,343</u>
Total resources expended	<u>233,359</u>	<u>307,288</u>
Net income/(expenditure) before gains and losses	11,879	(29,688)
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	<u>(753)</u>	<u>3,169</u>
Net income/(expenditure)	<u><u>11,126</u></u>	<u><u>(26,519)</u></u>

This page does not form part of the statutory financial statements