

**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

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

	Page
Report of the Trustees	1 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 to 14
Detailed Statement of Financial Activities	15 to 16

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 £
	Notes				
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		<u>332,971</u>	<u>-</u>	<u>332,971</u>	<u>325,973</u>
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		<u>349,714</u>	<u>2,128</u>	<u>351,842</u>	<u>312,892</u>
Net gains/(losses) on investments		<u>(573)</u>	<u>(1,214)</u>	<u>(1,787)</u>	<u>1,432</u>
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		<u><u>112,741</u></u>	<u><u>173,865</u></u>	<u><u>286,606</u></u>	<u><u>307,264</u></u>

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
		<u>87,131</u>	<u>57,792</u>	<u>144,923</u>	<u>155,151</u>
CURRENT ASSETS					
Debtors	8	23,235	-	23,235	49,502
Cash at bank		66,766	116,073	182,839	171,809
		<u>90,001</u>	<u>116,073</u>	<u>206,074</u>	<u>221,311</u>
CREDITORS					
Amounts falling due within one year	9	(20,704)	-	(20,704)	(25,511)
		<u>69,297</u>	<u>116,073</u>	<u>185,370</u>	<u>195,800</u>
NET CURRENT ASSETS					
		<u>156,428</u>	<u>173,865</u>	<u>330,293</u>	<u>350,951</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>156,428</u>	<u>173,865</u>	<u>330,293</u>	<u>350,951</u>
PROVISIONS FOR LIABILITIES	10	(43,687)	-	(43,687)	(43,687)
		<u>112,741</u>	<u>173,865</u>	<u>286,606</u>	<u>307,264</u>
NET ASSETS					
		<u>112,741</u>	<u>173,865</u>	<u>286,606</u>	<u>307,264</u>
FUNDS	11				
Unrestricted funds				112,741	130,057
Restricted funds				173,865	177,207
TOTAL FUNDS				<u>286,606</u>	<u>307,264</u>

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
	<hr/>	<hr/>
	102,321	105,976
	<hr/>	<hr/>

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	<u>7,122</u>	<u>1,588</u>	<u>8,710</u>
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	<u>6,186</u>	<u>-</u>	<u>6,186</u>
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)	(20,236)	34,749	14,513
Transfers between funds	<u>680</u>	<u>(680)</u>	<u>-</u>
Net movement in funds	(19,556)	34,069	14,513
RECONCILIATION OF FUNDS			
Total funds brought forward	149,613	143,138	292,751
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)
	<hr/>
At 31 March 2025	249,300
	<hr/>
DEPRECIATION	
At 1 April 2024	159,262
Charge for year	15,592
Eliminated on disposal	(958)
	<hr/>
At 31 March 2025	173,896
	<hr/>
NET BOOK VALUE	
At 31 March 2025	75,404
	<hr/>
At 31 March 2024	83,844
	<hr/>

7. FIXED ASSET INVESTMENTS

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

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
	<hr/>
	69,519
	<hr/>

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
	<u>23,235</u>	<u>49,502</u>

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
	<u>20,704</u>	<u>25,511</u>

10. PROVISIONS FOR LIABILITIES

	2025	2024
	£	£
Provisions	43,687	43,687
	<u>43,687</u>	<u>43,687</u>

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
	<u>130,057</u>	<u>(17,316)</u>	<u>-</u>	<u>112,741</u>
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
	<u>177,207</u>	<u>(3,342)</u>	<u>-</u>	<u>173,865</u>
TOTAL FUNDS	<u>307,264</u>	<u>(20,658)</u>	<u>-</u>	<u>286,606</u>

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
	<hr/>	<hr/>
	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
	<hr/>	<hr/>
	102,321	105,976
Investment income		
Deposit account interest	7,582	8,710
	<hr/>	<hr/>
Total incoming resources	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 minsters 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
	<hr/>	<hr/>
	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
	<u>(20,658)</u>	<u>14,513</u>
Net (expenditure)/income	(20,658)	14,513

This page does not form part of the statutory financial statements