

WORLD VISION CHURCH

England & Wales · Charity number 1154628

Details

Status Registered

Legal form Other

Registered 2013-11-18

Register [View on the Charity Commission register](#)

Contact

Address Gadsden Villa
Grafton Road
Worcester Park
KT4 7JW

Phone 07720055169

Website wvcuk.org

Activities

Objects: TO ADVANCE THE CHRISTIAN FAITH FOR THE BENEFIT OF THE PUBLIC IN ACCORDANCE WITH THE MISSION STATEMENT OF THE ASSOCIATION OF KOREAN CHURCHES IN THE UK APPEARING IN THE SCHEDULE.

Activities: World Vision Church carries out worship services and other charitable activities in accordance with the mission statement of the Association of Korean Churches in the UK.

Classification

- **How:** Provides Services, Other Charitable Activities
- **What:** Religious Activities
- **Who:** Other Defined Groups, The General Public/mankind

Geography

- Surrey

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£56,436	£55,527	-	-
2023-12-31	£55,874	£57,417	-	-
2022-12-31	£57,833	£56,883	-	-
2021-12-31	£63,290	£69,038	-	-
2020-12-31	£74,524	£67,777	-	-

Trustees

Name	Role	Appointed
Rev KWANG JIN CHO	Chair	2013-10-22
Michelle Kim		2018-05-13
ROGER KIM		2013-10-22

WORLD VISION CHURCH

England & Wales - Charity number 1154628

Accounts

Trustees' Annual Report for the period

	Period start date				Period end date		
	Day 1	Month 1	Year 2024		Day 31	Month 12	Year 2024
From				To			

Section A

Reference and administration details

Charity name World Vision Church

Other names charity is known by

Registered charity number (if any) 1154628

Charity's principal address Gadsden Villa

Grafton Road

Worcester Park

Postcode

KT4 7JW

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Michelle Kim	Secretary		
2	Kwang Jin Cho	Chair		
3	Roger Kim	Treasurer		
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

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Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

--

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Constitution
How the charity is constituted (eg. trust, association, company)	Unincorporated Association
Trustee selection methods (eg. appointed by, elected by)	Resolution signed by charity members

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

World Vision Church operates as a member of the Association of Korean Churches in the UK.

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

To advance the Christian faith for the benefit of the public in accordance with the mission statement of the Association of Korean Churches in the UK appearing in the schedule.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

The main activities undertaken for the public benefit in relation to the charitable objects of World Vision Church are the following: <u>Provision of worship services</u> World Vision Church met in a church building weekly to conduct worship services led by the senior pastor, who delivered sermons during the services. The church prepared content and music for the services, maintained a rota of service participation amongst the congregation, and planned other details relating to worship services. In addition, morning prayer sessions were held on weekdays from time to time throughout the year. <u>Christian fellowship</u> World Vision Church arranged time and space for the congregation to engage in Christian fellowship, both on Sundays and on other days of the week. <u>Missions and relief work</u> World Vision Church participated in missions and relief work by sending people and/or funds to those in need. Examples include sending funds to support action on local homelessness and other activities in collaboration with the Association of Korean Churches in the UK. The trustees of World Vision Church have had regard to the guidance issued by the Charity Commission on public benefit by reading the guidance and crosschecking in discussion how the guideline affects the way that the main activities are carried out.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

Summary of the main achievements of the charity during the year

World Vision Church accomplished the following milestones during the 2024 reporting year:

- 52 Sunday worship services
- Special Christmas worship services
- £56,436 in overall income
- £995 in missions and aid sent

Going into 2025, World Vision Church is committed to continuing weekly worship services and other special services, and to increasing income through growing church attendance and tithe rates.

Section E

Financial review

Brief statement of the charity's policy on reserves

World Vision Church does not have a reserves policy. At the end of 2024, World Vision Church had £3395 in reserves. Historically the income of World Vision Church has closely matched its expenditures, and from time to time as income exceeds expenditures, the reserves are held in the church's current account until needed.

Details of any funds materially in deficit

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

The principal source of funds for World Vision Church is tithes and offerings from the church congregation. The church claims Gift Aid on these donations where applicable.

Section F

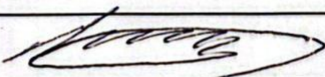
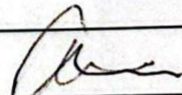
Other optional information

Section G

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Rev. Kwang Jin Cho	Mr. Roger Kim
Position (eg Secretary, Chair, etc)	Chair	Treasurer
Date	27/09/2025	



CHARITY COMMISSION
FOR ENGLAND AND WALES

Charity Name World Vision Church	No (if any) 1154628
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CC16a

Receipts and payments accounts

For the period from	Period start date 01/01/2024	To	Period end date 31/12/2024
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Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Tithes and Donations	44,908	-	-	44,908	-
Gift Aid	11,528	-	-	11,528	-
		-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total (Gross income for AR)	56,436	-	-	56,436	-
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	56,436	-	-	56,436	-
A3 Payments					
Church building usage fee	27,828	-	-	27,828	-
Church supplies	582	-	-	582	-
Senior pastor honorarium	15,500	-	-	15,500	-
Accounting fees	750	-	-	750	-
Missions and aid	995	-	-	995	-
Church van and fuel	8,035	-	-	8,035	-
Pension and taxes	1,837	-	-	1,837	-
	-	-	-	-	-
Sub total	55,527	-	-	55,527	-
A4 Asset and investment purchases, (see table)					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	55,527	-	-	55,527	-
Net of receipts/(payments)	909	-	-	909	-
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	2,486	-	-	2,486	-
Cash funds this year end	3,395	-	-	3,395	-

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds				
	Current account at bank	3,395	-	-
		-	-	-
		-	-	-
	Total cash funds	3,395	-	-

B2 Other monetary assets

	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-

B3 Investment assets

	Fund to which asset belongs	Cost (optional)	Current value (optional)
		-	-
		-	-
		-	-
		-	-
		-	-

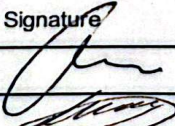
**B4 Assets retained for the
charity's own use**

	Fund to which asset belongs	Cost (optional)	Current value (optional)
Musical instruments and equipment	Unrestricted	-	-
Overhead projector and screen	Unrestricted	-	-
Church van	Unrestricted	-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-

B5 Liabilities

	Fund to which liability relates	Amount due (optional)	When due (optional)
		-	
		-	
		-	
		-	
		-	

Signed by one or two trustees on
behalf of all the trustees

Signature	Print Name	Date of approval
	Roger Kim	27/09/2025
	Kwang Jin Cho	27/09/2025

Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name
World Vision Church

On accounts for the year
ended

31/12/2024

Charity no
(if any)

1154628

Set out on pages

1,2,3

(remember to include the page numbers of additional sheets)

Respective
responsibilities of
trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed. [The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [named body]]. *Delete [] if not applicable.*

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention

Basis of independent
examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent
examiner's statement**

In connection with my examination, no material matters have come to my attention (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 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.

** Please delete the words in the brackets if they do not apply.*

Signed:**Date:**

15/08/2025

Name:

Seung-Hee Yang

**Relevant professional
qualification(s) or body
(if any):**FCCA
Chartered Certified Accountant**Address:**

Suite 41, Chessington Business Centre

37 Cox Lane, Chessington

KT9 1SD

Section B**Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

Accounts

Trustees' Annual Report for the period

	Period start date				Period end date		
	Day 1	Month 1	Year 2023		Day 31	Month 12	Year 2023
From				To			

Section A Reference and administration details

Charity name World Vision Church

Other names charity is known by

Registered charity number (if any) 1154628

Charity's principal address Gadsden Villa

Grafton Road

Worcester Park

Postcode KT4 7JW

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Michelle Kim	Secretary		
2	Kwang Jin Cho	Chair		
3	Roger Kim	Treasurer		
4				
5				
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16				
17				
18				
19				
20				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

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Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

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Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Constitution
How the charity is constituted (eg. trust, association, company)	Unincorporated Association
Trustee selection methods (eg. appointed by, elected by)	Resolution signed by charity members

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

World Vision Church operates as a member of the Association of Korean Churches in the UK.

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

To advance the Christian faith for the benefit of the public in accordance with the mission statement of the Association of Korean Churches in the UK appearing in the schedule.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

The main activities undertaken for the public benefit in relation to the charitable objects of World Vision Church are the following: <u>Provision of worship services</u> World Vision Church met in a church building weekly to conduct worship services led by the senior pastor, who delivered sermons during the services. The church prepared content and music for the services, maintained a rota of service participation amongst the congregation, and planned other details relating to worship services. In addition, morning prayer sessions were held on weekdays from time to time throughout the year. <u>Christian fellowship</u> World Vision Church arranged time and space for the congregation to engage in Christian fellowship, both on Sundays and on other days of the week. <u>Missions and relief work</u> World Vision Church participated in missions and relief work by sending people and/or funds to those in need. Examples include sending funds to support action on local homelessness and other activities in collaboration with the Association of Korean Churches in the UK. The trustees of World Vision Church have had regard to the guidance issued by the Charity Commission on public benefit by reading the guidance and crosschecking in discussion how the guideline affects the way that the main activities are carried out.	
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Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

Summary of the main achievements of the charity during the year

World Vision Church accomplished the following milestones during the 2023 reporting year:

- 52 Sunday worship services
- Special Christmas worship services
- £55803 in overall income
- £780 in missions and aid sent

Going into 2024, World Vision Church is committed to continuing weekly worship services and other special services, and to increasing income through growing church attendance and tithe rates.

Section E

Financial review

Brief statement of the charity's policy on reserves

World Vision Church does not have a reserves policy. At the end of 2023, World Vision Church had £2486 in reserves. Historically the income of World Vision Church has closely matched its expenditures, and from time to time as income exceeds expenditures, the reserves are held in the church's current account until needed.

Details of any funds materially in deficit

Further financial review details (Optional information)

You may choose to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

The principal source of funds for World Vision Church is tithes and offerings from the church congregation. The church claims Gift Aid on these donations where applicable.

Section F

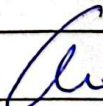
Other optional information

Section G

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Rev. Kwang Jin Cho	Mr. Roger Kim
Position (eg Secretary, Chair, etc)	Chair	Treasurer
Date	19/10/2024	



Receipts and payments accounts

For the period
from

Period start date
01/01/2023

To

Period end date
31/12/2023

Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Tithes and Donations	44,833	-	-	44,833	-
Gift Aid	11,041	-	-	11,041	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total (Gross income for AR)	55,874	-	-	55,874	-
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	55,874	-	-	55,874	-
A3 Payments					
Church building usage fee	26,588	-	-	26,588	-
Church supplies	420	-	-	420	-
Senior pastor honorarium	18,000	-	-	18,000	-
Accounting fees	750	-	-	750	-
Missions and aid	780	-	-	780	-
Church van and fuel	7,869	-	-	7,869	-
Pension and taxes	3,010	-	-	3,010	-
	-	-	-	-	-
Sub total	57,417	-	-	57,417	-
A4 Asset and investment purchases, (see table)					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	57,417	-	-	57,417	-
Net of receipts/(payments)	- 1,543	-	-	- 1,543	-
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	4,029	-	-	4,029	-
Cash funds this year end	2,486	-	-	2,486	-

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds				
	Current account at bank	2,486	-	-
		-	-	-
		-	-	-
	Total cash funds	2,486	-	-
CCXX R1 accounts (SS)		OK	OK	1 OK
(agree balances with receipts and payments account(s))				

B2 Other monetary assets

	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-

B3 Investment assets

	Fund to which asset belongs	Cost (optional)	Current value (optional)
		-	-
		-	-
		-	-
		-	-
		-	-

B4 Assets retained for the charity's own use

	Fund to which asset belongs	Cost (optional)	Current value (optional)
Musical instruments and equipment	Unrestricted	-	-
Overhead projector and screen	Unrestricted	-	-
Church van	Unrestricted	-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-

B5 Liabilities

	Fund to which liability relates	Amount due (optional)	When due (optional)
		-	
		-	
		-	
		-	
		-	

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	Roger Kim	19/10/2024
	Kwang Jin Cho	19/10/2024

Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name
World Vision Church

On accounts for the year
ended

31/12/2023

Charity no
(if any)

1154628

Set out on pages

1,2,3

(remember to include the page numbers of additional sheets)

Respective
responsibilities of
trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed. [The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [named body]]. *Delete [] if not applicable.*

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention

Basis of independent
examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent
examiner's statement**

In connection with my examination, no material matters have come to my attention (other than that disclosed below *) which gives me cause to believe that in, any material respect:

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- the accounts did 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 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.

** Please delete the words in the brackets if they do not apply.*

Signed:**Date:**

24/10/2024

Name:

Seung-Hee Yang

**Relevant professional
qualification(s) or body
(if any):**FCCA
Chartered Certified Accountant**Address:**Suite 41, Chessington Business Centre
37 Cox Lane, Chessington
KT9 1SD**Section B****Disclosure**

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Accounts

Trustees' Annual Report for the period

	Period start date				Period end date		
	Day 1	Month 1	Year 2022		Day 31	Month 12	Year 2022
From				To			

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Other names charity is known by

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Worcester Park

Postcode KT4 7JW

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	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
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2	Kwang Jin Cho	Chair		
3	Roger Kim	Treasurer		
4				
5				
6				
7				
8				
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18				
19				
20				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

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Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

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Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Constitution
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Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

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Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

Summary of the main achievements of the charity during the year

World Vision Church accomplished the following milestones during the 2022 reporting year:

- 52 Sunday worship services
- Special Christmas worship services
- £57833 in overall income
- £1322 in missions and aid sent

Going into 2023, World Vision Church is committed to continuing weekly worship services and other special services, and to increasing income through growing church attendance and tithe rates.

Section E Financial review

Brief statement of the charity's policy on reserves

World Vision Church does not have a reserves policy. At the end of 2022, World Vision Church had £4029 in reserves. Historically the income of World Vision Church has closely matched its expenditures, and from time to time as income exceeds expenditures, the reserves are held in the church's current account until needed.

Details of any funds materially in deficit

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

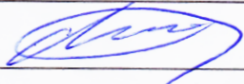
The principal source of funds for World Vision Church is tithes and offerings from the church congregation. The church claims Gift Aid on these donations where applicable.

Section F Other optional information

Section G Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Rev. Kwang Jin Cho	Mr. Roger Kim
Position (eg Secretary, Chair, etc)	Chair	Treasurer
Date	19/10/2023	



CHARITY COMMISSION
FOR ENGLAND AND WALES

Charity Name
World Vision Church

No (if any)
1154628

Receipts and payments accounts

CC16a

For the period
from

Period start date
01/01/2022

To

Period end date
31/12/2022

Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Tithes and Donations	46,224	-	-	46,224	-
Gift Aid	11,609	-	-	11,609	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total (Gross income for AR)	57,833	-	-	57,833	-
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	57,833	-	-	57,833	-
A3 Payments					
Church building usage fee	24,648	-	-	24,648	-
Church supplies	970	-	-	970	-
Senior pastor honorarium	18,000	-	-	18,000	-
Accounting fees	750	-	-	750	-
Missions and aid	1,322	-	-	1,322	-
Church van and fuel	7,938	-	-	7,938	-
Pension and taxes	3,255	-	-	3,255	-
	-	-	-	-	-
Sub total	56,883	-	-	56,883	-
A4 Asset and investment purchases, (see table)					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	56,883	-	-	56,883	-
Net of receipts/(payments)	950	-	-	950	-
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	3,079	-	-	3,079	-
Cash funds this year end	4,029	-	-	4,029	-

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds				
	Current account at bank	4,029	-	-
		-	-	-
		-	-	-
	Total cash funds	4,029	-	-
CCXX R1 accounts (SS)		OK	OK	1 OK

(agree balances with receipts and payments account(s))

		Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets	Details			
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-

		Fund to which asset belongs	Cost (optional)	Current value (optional)
B3 Investment assets	Details			
			-	-
			-	-
			-	-
			-	-
			-	-

		Fund to which asset belongs	Cost (optional)	Current value (optional)
B4 Assets retained for the charity's own use	Details			
	Musical instruments and equipment	Unrestricted	-	-
	Overhead projector and screen	Unrestricted	-	-
	Church van	Unrestricted	-	-
			-	-
			-	-
			-	-
			-	-
			-	-

		Fund to which liability relates	Amount due (optional)	When due (optional)
B5 Liabilities	Details			
			-	
			-	
			-	
			-	
			-	

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	Roger Kim	19/10/2023
	Kwang Jin Cho	19/10/2023

Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name
World Vision Church

On accounts for the year
ended

31/12/2022

Charity no
(if any)

1154628

Set out on pages

1,2,3

(remember to include the page numbers of additional sheets)

Respective
responsibilities of
trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed. [The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [named body]]. *Delete [] if not applicable.*

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention

Basis of independent
examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent
examiner's statement**

In connection with my examination, no material matters have come to my attention (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 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.

** Please delete the words in the brackets if they do not apply.*

Signed:



Date:

24/10/2023

Name:

Seung-Hee Yang

**Relevant professional
qualification(s) or body
(if any):**

FCCA
Chartered Certified Accountant

Address:

Suite 41, Chessington Business Centre

37 Cox Lane, Chessington

KT9 1SD

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

Accounts

Trustees' Annual Report for the period

	Period start date				Period end date		
	Day 1	Month 1	Year 2021		Day 31	Month 12	Year 2021
From				To			

Section A Reference and administration details

Charity name World Vision Church

Other names charity is known by

Registered charity number (if any) 1154628

Charity's principal address Gadsden Villa

Grafton Road

Worcester Park

Postcode

KT4 7JW

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Michelle Kim	Secretary		
2	Kwang Jin Cho	Chair		
3	Roger Kim	Treasurer		
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

--	--

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

--

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Constitution
How the charity is constituted (eg. trust, association, company)	Unincorporated Association
Trustee selection methods (eg. appointed by, elected by)	Resolution signed by charity members

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

World Vision Church operates as a member of the Association of Korean Churches in the UK.

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

To advance the Christian faith for the benefit of the public in accordance with the mission statement of the Association of Korean Churches in the UK appearing in the schedule.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

The main activities undertaken for the public benefit in relation to the charitable objects of World Vision Church are the following: <u>Provision of worship services</u> World Vision Church met in a church building weekly to conduct worship services led by the senior pastor, who delivered sermons during the services. The church prepared content and music for the services, maintained a rota of service participation amongst the congregation, and planned other details relating to worship services. In addition, morning prayer sessions were held on weekdays from time to time throughout the year. <u>Christian fellowship</u> World Vision Church arranged time and space for the congregation to engage in Christian fellowship, both on Sundays and on other days of the week. <u>Missions and relief work</u> World Vision Church participated in missions and relief work by sending people and/or funds to those in need. Examples include sending funds to support action on local homelessness and other activities in collaboration with the Association of Korean Churches in the UK. The trustees of World Vision Church have had regard to the guidance issued by the Charity Commission on public benefit by reading the guidance and crosschecking in discussion how the guideline affects the way that the main activities are carried out.
--

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

Section D

Achievements and performance

Summary of the main achievements of the charity during the year

World Vision Church accomplished the following milestones during the 2021 reporting year:

- 52 Sunday worship services (online services during Covid-19)
- Special Christmas worship services
- £63290 in overall income
- £1472 in missions and aid sent

Going into 2022, World Vision Church is committed to continuing weekly worship services and other special services, and to increasing income through growing church attendance and tithe rates.

Section E

Financial review

Brief statement of the charity's policy on reserves

World Vision Church does not have a reserves policy. At the end of 2021, World Vision Church had £3079 in reserves. Historically the income of World Vision Church has closely matched its expenditures, and from time to time as income exceeds expenditures, the reserves are held in the church's current account until needed.

Details of any funds materially in deficit

--

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

The principal source of funds for World Vision Church is tithes and offerings from the church congregation. The church claims Gift Aid on these donations where applicable.

The church also claimed government grants where applicable during the Covid-19 pandemic.

Section F Other optional information

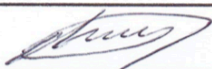
--

Section G Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

	
---	---

Full name(s)

Rev. Kwang Jin Cho	Mr. Roger Kim
--------------------	---------------

Position (eg Secretary, Chair, etc)

Chair	Treasurer
-------	-----------

Date

05/09/2022



Receipts and payments accounts

CC16a

For the period
from

Period start date
01/01/2021

To

Period end date
31/12/2021

Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Tithes and Donations	41,861	-	-	41,861	-
Gift Aid	9,553	-	-	9,553	-
Grant	11,876	-	-	11,876	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total (Gross income for AR)	63,290	-	-	63,290	-
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	63,290	-	-	63,290	-
A3 Payments					
Church building usage fee	28,331	-	-	28,331	-
Church events and activities	559	-	-	559	-
Church supplies	2,433	-	-	2,433	-
Senior pastor honorarium	23,500	-	-	23,500	-
Accounting fees	750	-	-	750	-
Missions and aid	1,472	-	-	1,472	-
Church van and fuel	8,709	-	-	8,709	-
Pension and taxes	3,284	-	-	3,284	-
	-	-	-	-	-
Sub total	69,038	-	-	69,038	-
A4 Asset and investment purchases, (see table)					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	69,038	-	-	69,038	-
Net of receipts/(payments)	- 5,748	-	-	- 5,748	-
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	8,827	-	-	8,827	-
Cash funds this year end	3,079	-	-	3,079	-

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds				
	Current account at bank	3,079	-	-
		-	-	-
		-	-	-
		-	-	-
	Total cash funds	3,079	-	-

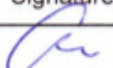
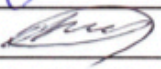
		Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-

		Fund to which asset belongs	Cost (optional)	Current value (optional)
B3 Investment assets			-	-
			-	-
			-	-
			-	-
			-	-
			-	-

		Fund to which asset belongs	Cost (optional)	Current value (optional)
B4 Assets retained for the charity's own use	Musical instruments and equipment	Unrestricted	-	-
	Overhead projector and screen	Unrestricted	-	-
	Church van	Unrestricted	-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-

		Fund to which liability relates	Amount due (optional)	When due (optional)
B5 Liabilities			-	
			-	
			-	
			-	
			-	
			-	

Signed by one or two trustees on
behalf of all the trustees

Signature	Print Name	Date of approval
	Roger Kim	2022-09-05
	Kwang Jin Cho	2022-09-05

Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name
World Vision Church

On accounts for the year
ended

31/12/2021

Charity no
(if any)

1154628

Set out on pages

1,2,3

(remember to include the page numbers of additional sheets)

Respective
responsibilities of
trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed. [The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [named body]]. *Delete [] if not applicable.*

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention

Basis of independent
examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent
examiner's statement**

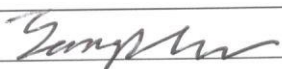
In connection with my examination, no material matters have come to my attention (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 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.

** Please delete the words in the brackets if they do not apply.*

Signed:



Date: 06/09/2022

Name:

Seung-Hee Yang

**Relevant professional
qualification(s) or body
(if any):**

FCCA
Chartered Certified Accountant

Address:

Suite 41, Chessington Business Centre,
37 Cox Lane, Chessington
KT9 1SD

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

WORLD VISION CHURCH

England & Wales - Charity number 1154628

Accounts

Trustees' Annual Report for the period

		Period start date			Period end date		
From	Day	Month	Year	To	Day	Month	Year
	1	1	2020		31	12	2020

Section A Reference and administration details

Charity name World Vision Church

Other names charity is known by

Registered charity number (if any) 1154628

Charity's principal address Gadsden Villa

Grafton Road

Worcester Park

Postcode

KT4 7JW

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Michelle Kim	Secretary		
2	Kwang Jin Cho	Chair		
3	Roger Kim	Treasurer		
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

--

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document	Constitution
How the charity is constituted	Unincorporated Association
Trustee selection methods	Resolution signed by charity members

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

World Vision Church operates as a member of the Association of Korean Churches in the UK.

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

To advance the Christian faith for the benefit of the public in accordance with the mission statement of the Association of Korean Churches in the UK appearing in the schedule.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

The main activities undertaken for the public benefit in relation to the charitable objects of World Vision Church are the following:

Provision of worship services

World Vision Church met in a church building weekly to conduct worship services led by the senior pastor, who delivered sermons during the services. The church prepared content and music for the services, maintained a rota of service participation amongst the congregation, and planned other details relating to worship services. In addition, morning prayer sessions were held on weekdays from time to time throughout the year.

Christian fellowship

World Vision Church arranged time and space for the congregation to engage in Christian fellowship, both on Sundays and on other days of the week.

Missions and relief work

World Vision Church participated in missions and relief work by sending people and/or funds to those in need. Examples include sending funds to support action on local homelessness and other activities in collaboration with the Association of Korean Churches in the UK.

The trustees of World Vision Church have had regard to the guidance issued by the Charity Commission on public benefit by reading the guidance and crosschecking in discussion how the guideline affects the way that the main activities are carried out.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

Section D

Achievements and performance

Summary of the main achievements of the charity during the year

World Vision Church accomplished the following milestones during the 2020 reporting year:

- 52 Sunday worship services (online services during Covid-19)
- Special Christmas worship services
- £74524 in overall income
- £1380 in missions and aid sent

Going into 2021, World Vision Church is committed to continuing weekly worship services and other special services, and to increasing income through growing church attendance and tithe rates.

Section E

Financial review

Brief statement of the charity's policy on reserves

World Vision Church does not have a reserves policy. At the end of 2020, World Vision Church had £8827 in reserves. Historically the income of World Vision Church has closely matched its expenditures, and from time to time as income exceeds expenditures, the reserves are held in the church's current account until needed.

Details of any funds materially in deficit

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

The principal source of funds for World Vision Church is tithes and offerings from the church congregation. The church claims Gift Aid on these donations where applicable.

The church also claimed government grants where applicable during the Covid-19 pandemic.

Section F

Other optional information

Section G

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Rev. Kwang Jin Cho	Mr. Roger Kim
Position (eg Secretary, Chair, etc)	Chair	Treasurer
Date	01/10/2021	



CHARITY COMMISSION
FOR ENGLAND AND WALES

World Vision Church

Receipts and payments accounts

CC16a

For the period
from

2020-01-01

To

2020-12-31

Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Tithes and Donations	45,558	-	-	45,558	-
Gift Aid	11,577	-	-	11,577	-
Grant	17,389	-	-	17,389	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total (Gross income for AR)	74,524	-	-	74,524	-
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	74,524	-	-	74,524	-
A3 Payments					
Church building usage fee	26,674	-	-	26,674	-
Church events and activities	1,361	-	-	1,361	-
Church supplies	4,432	-	-	4,432	-
Senior pastor honorarium	21,200	-	-	21,200	-
Accounting fees	750	-	-	750	-
Missions and aid	1,380	-	-	1,380	-
Church van and fuel	7,503	-	-	7,503	-
Pension and taxes	4,477	-	-	4,477	-
	-	-	-	-	-
Sub total	67,777	-	-	67,777	-
A4 Asset and investment purchases. (see table)					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	67,777	-	-	67,777	-
Net of receipts/(payments)	6,747	-	-	6,747	-
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	2,080	-	-	2,080	-
Cash funds this year end	8,827	-	-	8,827	-

Section B Statement of assets and liabilities at the end of the period

B1 Cash funds

	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
Current account at bank	8,827	-	-
	-	-	-
	-	-	-
Total cash funds	8,827	-	-

(agree balances with receipts and payments account(s))

B2 Other monetary assets

	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-

B3 Investment assets

	Fund to which asset belongs	Cost (optional)	Current value (optional)
		-	-
		-	-
		-	-
		-	-
		-	-

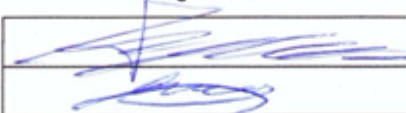
B4 Assets retained for the charity's own use

	Fund to which asset belongs	Cost (optional)	Current value (optional)
Musical instruments and equipment	Unrestricted	-	-
Overhead projector and screen	Unrestricted	-	-
Church van	Unrestricted	-	-
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-

B5 Liabilities

	Fund to which liability relates	Amount due (optional)	When due (optional)
		-	
		-	
		-	
		-	
		-	

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	Roger Kim	2021-10-01
	Kwang Jin Cho	2021-10-01

Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name
World Vision Church

On accounts for the year
ended

31/12/2020

Charity no
(if any)

1154628

Set out on pages

1,2,3

(remember to include the page numbers of additional sheets)

Respective
responsibilities of
trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed. [The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [named body]]. *Delete [] if not applicable.*

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention

Basis of independent
examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent
examiner's statement**

In connection with my examination, no material matters have come to my attention (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 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.

** Please delete the words in the brackets if they do not apply.*

Signed:



Date:

13/10/2021

Name:

Seung-Hee Yang

Relevant professional
qualification(s) or body
(if any):

Chartered Certified Accountant (FCCA)

Address:

Suite 41, Chessington Business Centre, 37 Cox Lane, Chessington

KT9 1SD

Section B**Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.