

King's Church Kingston

Report and Accounts

Year ended 31 March 2025



**KING'S
CHURCH**
KINGSTON

KING'S CHURCH KINGSTON
COMPANY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2025

Trustees	Catherine Joseph (appointed 27 Feb 2025) Matt Kirby-Blair (appointed 3 Jun 2025) David Rowsell (appointed 19 Sept 2024) Sharon Sebastian Nick Spear (resigned 4 Jun 2025) Katie Thorne (resigned 4 Jun 2025)
Governing Document	Memorandum and Articles of Association dated 30th November 2014
Company Registration Number	09312689
Charity Registration Number	1160459
Principal Address and Registered Office	King's Church Speer Road Thames Ditton KT7 0PN
Independent Examiner	Laura Kenyon BA FCA LKA Chartered Accountants Annecy Court Ferry Works Summer Road Thames Ditton KT7 0QJ
Bankers	HSBC Bank Plc Kingdom Bank

Contents	Page
Company Information	I
Trustees' Annual Report	2-6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Accounts	10-17
Detailed Statement of Financial Activities with Comparatives	18

KING'S CHURCH KINGSTON
TRUSTEES' ANNUAL REPORT
(INCORPORATING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2025

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, 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).

Constitution

Kings Church Kingston is a company limited by guarantee - company number 9312689, and is registered as a charity - number 1160459. The company was formed on 14th November 2014 and was inactive until 6th April 2015, when it took over the assets, liabilities and undertaking of the Kings Church Kingston Trust (charity no.1046210). The accounts and report cover the period from 1st April 2024 to 31st March 2025.

Objects of the charity

The object of the charity is the promotion and advancement of the Christian religion. In order to meet this objective, the church seeks to be a growing local church serving the boroughs of Kingston and Elmbridge. It does this through Sunday services, which are open to all; midweek life groups; training; community-based activities for children, young people and the elderly; and partnership with local social action projects.

During this period the church was led by a team of four elders, two of whom Philip Ellwood and John Ford were paid on a full time basis. The elders were supported by a part time Administrator and some ad-hoc communications support.

The church is part of Newfrontiers, an international family of churches, and within Newfrontiers is a member of the New Ground network, led by Dave Holden until 30 June 2025, when the leadership of the network transitioned to James Silley. The elders receive training and pastoral support from the New Ground team who support churches in the South West London area.

Summary of the charity's main activities and achievements

Sunday Services

Our services are open to all and there are various groups for children and young people aged 0-18 as part of our different services. Services always include sung worship, prayer, Bible readings and preaching. We have been pleased to welcome many new people during this year, and have celebrated baptisms and baby thanksgivings throughout the year.

KING'S CHURCH KINGSTON
TRUSTEES' ANNUAL REPORT
(INCORPORATING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

Since September 2020, King's Church Kingston has been meeting as two local congregations in Thames Ditton and New Malden. We meet in the mornings in Thames Ditton in our own building and the afternoons in the URC church in New Malden.

Most the charity's activities are undertaken by volunteers and the charity could not operate effectively without their efforts.

In planning the activities the Trustees have applied the guidance on public benefit issued by the Charity Commission.

Building purchase and renovation

In March 2022 King's Church was able to buy a building, the former Thames Ditton United Reformed Church in Speer Road, Thames Ditton. The church secured a mortgage with Kingdom Bank to enable the purchase and renovation of the building. We aim to pay down a significant amount of the mortgage each year, through a repayment mortgage and making overpayments when possible. This year we were able to pay down an additional £20,000 in addition to the regular repayments.

Alpha Courses

The Alpha Course is an international initiative providing a safe, informal environment where those new to faith or simply exploring the claims of Christianity can meet to learn about Christian beliefs, ask questions and discuss ideas over a meal. King's Church holds courses each year, which have typically been held at our Thames Ditton location.

Training

We run Marriage, Parenting and Marriage Preparation courses, which are open to all.

Funds are also made available on a regular basis to enable ministry leaders to receive training in any areas they feel would be of benefit in assisting them to carry out their roles within the church.

In the 2024/25 period we provided funding to help train upcoming leaders in the church through a leadership training programme called New Ground Academy.

Children's and Youth ministry

In addition to Sunday morning activities for 0-18s, we have two regular groups which we run for families.

In 2022 we established Thames Tots, a parent and toddler group, which meets on Friday mornings. We also have a monthly 'Saturdays' group for dads and male carers in Molesey.

KING'S CHURCH KINGSTON
TRUSTEES' ANNUAL REPORT
(INCORPORATING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

For youth, our Friday night youth group, Ignite, either meets at our Thames Ditton building or in the local area for activities. This year we did activities such as bowling, night hikes, and film nights. We also take young people to a Christian Festival called Newday each summer - in 2024-5 we took 23 young people to Newday.

We also run occasional events for children, for example a Christmas Crafternoon in the lead up to Christmas, and a Praise Party.

Social Action

In January 2019 we set up an older people's social group, ("Elderberries") to help combat some of the loneliness that we see amongst some older people in our area. The group meets fortnightly on a Tuesday morning, and offers friendship, support, as well as interesting talks, quizzes and activities.

In April 2023 we started a project with Transforming Lives for Good to mentor teenagers at a local secondary school, which we support practically and financially.

In terms of overseas support, in 2024/25 we gifted £4,750 to support individuals on mission and church planting in the Caucus region. We also gave £3,125 to support church planting in Turkiye.

In 2024-5 we also gifted just under £16,000 to New Ground, our group of churches, to support their church planting both in the UK and overseas.

Pastoral Care

As well as serving the community, the church places a high priority on meeting the needs of its members. This is primarily accomplished through: Life Groups - groups of 10-20 individuals meeting midweek in homes for prayer, fellowship and Bible study; events targeted specifically at men, at women; ongoing training and coaching for leaders within the church; and a prayer team available after Sunday services and contactable any time via e-mail or text.

The elders are also available to meet with members of the church to pray for them and support them as appropriate.

As part of the New Ground and the wider Newfrontiers network, we also seek to build a strong community within the church through regular weekends away and attendance at conferences.

Other activities

In 2013, a team was sent out from King's Church Kingston in order to plant a new church in Istanbul, Turkey. In 2019 the leaders of the Istanbul Church returned to Kingston and to King's Church. The Istanbul church is still meeting under new leadership. King's Church is committed to supporting this venture both financially and through prayer and pastoral visits.

KING'S CHURCH KINGSTON
TRUSTEES' ANNUAL REPORT
(INCORPORATING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

The church has a connected charity, The King's Church Kingston Property Trust. King's Church Kingston paid for the indemnity insurance of the connected charity totalling £239 (2024: £213) in the year.

Structure, Governance and Management

Responsibility for setting policy and for determining the parameters within which the charity should operate rests with the trustees who meet regularly to monitor the activities of the charity. Responsibility for the day to day operation of the charity has been delegated to a senior management team led by Philip Ellwood. New trustees are recruited and appointed by the existing trustees, by a majority vote.

Financial review

During the year income decreased by £19,476, to £298,403, and expenditure decreased by £40,938, to £267,775. As a result there was surplus for the year of £30,628 (2024: surplus £9,166) and the charity's net assets increased by the same amount, to £1,215,415. Net current assets increased by £15,474, to £178,139.

Reserves policy

The trustees have determined that the charity should aim to hold unrestricted cash of no less than £71,000 (which equates to about 3 months' of unrestricted expenditure) so that the charity could continue to operate should income and / or expenditure vary adversely. At the year end, the charity held unrestricted cash of £154,865 and the charity is complying with its reserves policy.

Grant-making policies

Grant making is at the discretion of the trustees and elders and is approved by the trustees at their regular meetings. The church aims to give away at least 10% of its general fund income.

Key risks and uncertainties

The charity is exposed to various risks - be they operational, financial or reputational. The trustees review the charity's activities regularly to identify significant risks and, where possible, they take appropriate measures to mitigate those risks.

Plans for the future

Looking ahead to 2025/26 and beyond, the church intends to extend the support to our burgeoning children's and youth work with the employment of a Families worker.

We are also looking at developing a church expression in a neighbouring town, Molesey, where a number of church members currently live. The church will begin to hold occasional meetings from 2025/26.

KING'S CHURCH KINGSTON
TRUSTEES' ANNUAL REPORT
(INCORPORATING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2025

Responsibilities of trustees under company law

The trustees are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing

1. select suitable accounting policies and apply them consistently;
2. observe the methods and principles in the Charities SORP;
3. make judgements and estimates that are reasonable and prudent;
4. state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

Approval

This report, which has been prepared in accordance with the provisions of the Companies Act 2006 relating to small companies, was approved by the trustees and signed on their behalf by:



David Rowsell (Chair of Trustees)

14 Dec 2025

Date: _____

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF KING'S CHURCH KINGSTON (‘the Company’)

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity’s trustees of the Company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 (“the 2006 Act”).

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

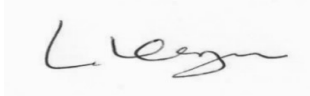
Independent examiner’s statement

The company’s gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a ‘true and fair’ view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.



Laura Kenyon BA FCA
Member of the Institute of Chartered Accountants in England and Wales
LKA Chartered Accountants
Annecy Court, Ferry Works, Summer Road, Thames Ditton
KT7 0QJ

Date:

KING'S CHURCH KINGSTON

STATEMENT OF FINANCIAL ACTIVITIES

INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
INCOME AND ENDOWMENTS FROM:					
Donations	3	281,188	9,967	291,155	316,298
Charitable activities	4	2,306	147	2,453	-
Other trading activities	5	1,987	-	1,987	718
Investments	6	2,808	-	2,808	863
Total income and endowments		288,289	10,114	298,403	317,879
EXPENDITURE ON:					
Charitable activities	7	254,817	12,958	267,775	308,713
Other		-	-	-	-
Total expenditure		254,817	12,958	267,775	308,713
Net income/(expenditure)		33,472	(2,844)	30,628	9,166
Transfers between funds	16	(4,821)	4,821	-	-
Net movement in funds		28,651	1,977	30,628	9,166
Reconciliation of funds:					
Total funds brought forward		1,184,787	-	1,184,787	1,175,621
Total funds carried forward	16	1,213,438	1,977	1,215,415	1,184,787

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

All income and expenditure derive from continuing operations.

The statement of financial activities also complies with the requirements for an income and expenditure account required by the Companies Act 2006.

The notes on page 10-17 form part of these accounts.

KING'S CHURCH KINGSTON

BALANCE SHEET

AS AT 31 MARCH 2025

	Note	Unrestricted Funds £	Restricted Funds £	Funds 2025 £	Funds 2024 £
FIXED ASSETS					
Tangible assets	9	1,466,586	-	1,466,586	1,481,339
		<u>1,466,586</u>	<u>-</u>	<u>1,466,586</u>	<u>1,481,339</u>
CURRENT ASSETS					
Debtors	10	47,661	-	47,661	46,296
Cash at bank and in hand	11	154,865	2,977	157,842	153,171
		<u>202,526</u>	<u>2,977</u>	<u>205,503</u>	<u>199,467</u>
CREDITORS: Amounts falling due within one year	12	(26,364)	(1,000)	(27,364)	(36,802)
		<u>176,162</u>	<u>1,977</u>	<u>178,139</u>	<u>162,665</u>
Net current assets / (liabilities)					
		<u>1,642,748</u>	<u>1,977</u>	<u>1,644,725</u>	<u>1,644,004</u>
Total assets less current liabilities					
		<u>1,642,748</u>	<u>1,977</u>	<u>1,644,725</u>	<u>1,644,004</u>
CREDITORS: Amounts falling due after more than one year	13	(429,310)	-	(429,310)	(459,217)
		<u>1,213,438</u>	<u>1,977</u>	<u>1,215,415</u>	<u>1,184,787</u>
TOTAL NET ASSETS					
		<u>1,213,438</u>	<u>1,977</u>	<u>1,215,415</u>	<u>1,184,787</u>
FUND BALANCES					
Unrestricted Funds	16				
General funds		1,213,438	-	1,213,438	1,115,427
Designated funds		-	-	-	69,360
		<u>1,213,438</u>	<u>-</u>	<u>1,213,438</u>	<u>1,184,787</u>
Restricted Funds		-	1,977	1,977	-
		<u>1,213,438</u>	<u>1,977</u>	<u>1,215,415</u>	<u>1,184,787</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006. However, in accordance with Section 145 of the Charities Act 2011, the accounts have been examined by an independent examiner and their report has been included in these financial statements.

The directors (who are the charitable company's trustees for the purposes of charity law) acknowledge their responsibilities for:

- ensuring that the charitable company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its net income or expenditure for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors and were signed on its behalf by:



David Rowsell

14 Dec 2025

Date: _____

Company number: 09312689

Charity number: 1160459

The notes on page 10-17 form part of these accounts.

KING'S CHURCH KINGSTON
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025

I Statutory Information

The charity is a charitable company limited by guarantee and is incorporated in the United Kingdom. The company's registered number and registered office address can be found on the Company Information page.

2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention.

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102"), with the Companies Act 2006 and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The trustees (who are the charitable company's directors for the purposes of company law) have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

b) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations includes:

Recoverable gift aid. This is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.

The charity relies on volunteers to carry out many of its activities. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

Income from charitable activities represents income receivable from goods, services and facilities supplied in furtherance of the charity's charitable objects. It includes income from church retreats and other events and courses.

Income from other trading activities represents income receivable from activities undertaken to generate funds for the charity.

Investment income represents income generated by the charity's assets and includes income from bank interest.

Other income comprises gains arising from the disposal of tangible fixed assets.

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

The cost of raising funds is not significant and has not been separately disclosed.

KING'S CHURCH KINGSTON
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

d) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

e) Tangible fixed assets

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £1,000 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective the following rates of depreciation are charged:

Freehold property and land	No depreciation due to high residual value
Property improvements	Over 50 years (straight line method)
Equipment	Over 3 to 7 years

The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

f) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

g) Taxation

The company is a registered charity; it has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

h) Financial instruments

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Except for loans, creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive). The charity recognises liabilities for the principal of those loans that remains outstanding at the year end (i.e. the liabilities exclude any interest chargeable on the loans in future years).

i) Foreign currency translation

These financial statements are presented in sterling, which is the charity's functional currency.

- i) Income and expenditure denominated in a foreign currency is translated into sterling at the exchange rate prevailing on the date of the transaction.
- ii) Monetary assets and liabilities denominated in a foreign currency are re-translated at the exchange rate prevailing at the balance sheet date.
- iii) Non-monetary assets are measured at historic cost at the rate of exchange prevailing on the date of the transaction and are not subsequently re-translated.

All differences arising from the application of the above policy are charged (or credited) to the Statement of Financial Activities.

j) Exemption from preparing a cashflow statement

The charity has taken advantage of an exemption conferred by the Charities SORP and has not prepared a cash flow statement.

k) Critical accounting estimates and areas of judgement

The trustees do not consider that there are any material sources of estimation or uncertainty at the balance sheet date that could result in a material adjustment to the carrying values of assets and liabilities in the next reporting period.

KING'S CHURCH KINGSTON
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025

3 Donations

	2025	2024
	£	£
Donations of cash and similar	237,786	261,460
Gift aid recoverable	53,369	54,838
	<u>291,155</u>	<u>316,298</u>

4 Income from charitable activities

	2025	2024
	£	£
Church events	2,453	-
	<u>2,453</u>	<u>-</u>

5 Income from other trading activities

	2025	2024
	£	£
Venue Hire	1,987	718
	<u>1,987</u>	<u>718</u>

6 Investment income

	2025	2024
	£	£
Bank interest	2,808	863
	<u>2,808</u>	<u>863</u>

7 Charitable expenditure

	2025	2024
	£	£
a Costs incurred directly on specific activities		
Staffing costs	134,593	133,411
Salaries, travel and expenses	2,643	2,888
Telephone and utilities	7,055	13,507
Ministry and events	6,058	9,839
Rent and rates	8,112	5,873
Repairs and maintenance	3,816	16,547
Children and Youth	4,997	3,906
Conferences and training	5,963	4,318
Sunday costs	5,223	3,874
Miscellaneous expenses	707	632
	<u>179,167</u>	<u>194,795</u>
Grants payable (note 7c)	27,568	61,125
	<u>206,735</u>	<u>255,920</u>

KING'S CHURCH KINGSTON
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025

b Costs incurred on support & administration

Governance costs

Independent examiner's fee

576	-
<u>576</u>	<u>-</u>

Office and cleaning costs

9,448 9,842

Safeguarding, legal and professional fees

3,772 4,915

Mortgage interest payable

29,247 29,171

Bank charges

159 214

Loss on disposal of tangible fixed assets

13,366 -

Depreciation of tangible fixed assets

1,387 5,717

Insurance

3,084 2,933

61,040 52,793

Total expenditure

267,775 308,713

The fee payable to the independent examiner for examining the accounts was £576. In the previous year it was not possible to split the general accountancy fees from the independent examination costs so the cost of the examination is included under legal and professional fees.

c Grants payable

	Institutions £	Individuals £	2025 £
Grants for UK and overseas mission	15,796	8,025	23,821
Grants for the relief of hardship	1,671	2,076	3,747
	<u>17,467</u>	<u>10,101</u>	<u>27,568</u>

The comparatives for the previous year are as follows:

	Institutions £	Individuals £	2024 £
Grants for UK and overseas mission	41,600	14,000	55,600
Grants for the relief of hardship	1,575	3,950	5,525
	<u>43,175</u>	<u>17,950</u>	<u>61,125</u>

The charity's principal grants to institutions comprised:

	2025 £	2024 £
New Ground Churches	15,796	22,600
Newday	-	5,000
Catalyst Turkiye Earthquake Appeal	-	14,000
Grants to institutions for less than £1,000 each	1,671	1,575
	<u>17,467</u>	<u>43,175</u>

KING'S CHURCH KINGSTON
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025

8 Analysis of staff costs, the cost of key management personnel and trustee remuneration

The average monthly number of employees during the year was 3 (2024: 3). Most of the charity's activities are carried out by volunteers.

No staff received salaries at a rate of more than £60,000 per annum.

No trustees received employment benefits in either the current or preceding year.

9 Tangible fixed assets

	Freehold Property £	Property Improvements £	Fixtures, fittings and equipment £	Total 2025 £
Cost				
At 1 April 2024	1,400,000	69,360	97,157	1,566,517
Additions	-	-	-	-
Disposals	-	-	(97,157)	(97,157)
At 31 March 2025	<u>1,400,000</u>	<u>69,360</u>	<u>-</u>	<u>1,469,360</u>
Accumulated depreciation				
At 1 April 2024	-	1,387	83,791	85,178
Charge for the year	-	1,387	-	1,387
Eliminated on disposal	-	-	(83,791)	(83,791)
At 31 March 2025	<u>-</u>	<u>2,774</u>	<u>-</u>	<u>2,774</u>
Net book value				
At 31 March 2025	<u>1,400,000</u>	<u>66,586</u>	<u>-</u>	<u>1,466,586</u>
At 31 March 2024	<u>1,400,000</u>	<u>67,973</u>	<u>13,366</u>	<u>1,481,339</u>

10 Debtors

	2025 £	2024 £
Falling due within one year:		
Gift aid recoverable	43,470	46,296
Other debtors	433	-
Prepayments and accrued income	3,758	-
	<u>47,661</u>	<u>46,296</u>

11 Cash at Bank and in Hand

	2025 £	2024 £
Cash at bank with immediate access	82,842	153,171
Notice deposits (with a term of four months or less)	75,000	-
	<u>157,842</u>	<u>153,171</u>

KING'S CHURCH KINGSTON
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025

12 Creditors: liabilities falling due within one year

	2025	2024
	£	£
Trade creditors	703	1,979
Taxation and social security	2,892	3,057
Other creditors	-	3,120
Accruals and deferred income	2,971	8,055
Mortgage on church building	20,000	20,000
Pension liability	798	591
	<u>27,364</u>	<u>36,802</u>

13 Creditors: amounts falling due after more than one year

	2025	2024
	£	£
Mortgage on church building	429,310	459,217
	<u>429,310</u>	<u>459,217</u>

The mortgage referred to in the above notes is secured on the church building on Speer Road. Interest is payable at a variable rate, which at the balance sheet date was 6.05%.

14 Deferred income

Deferred income comprises the following:

	2025	2024
	£	£
Donation in advance		
Balance at the beginning of the reporting period	-	-
Amount released to income	-	-
Amount deferred in year	1,000	-
Balance at the end of the reporting period	<u>1,000</u>	<u>-</u>

The income deferred at the period end will be released to income over the following periods:

Within one year	1,000	1,000	-
After one year	-	-	-
	<u>1,000</u>	<u>1,000</u>	<u>-</u>

15 Pension commitments

During the year employer's pension contributions totalling £6,000 (2024: £5,797) were payable to defined contribution personal pension schemes. At the balance sheet date, pension contributions of £798 were owing (2024: £591).

KING'S CHURCH KINGSTON
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025

16 Funds

During the year the movements in the charity's funds were as follows:

	Opening balance 2025 £	Incoming resources 2025 £	Outgoing resources 2025 £	Transfers in the year 2025 £	Gains and losses 2025 £	Closing balance 2025 £
<i>Designated Funds</i>						
Designated fund	69,360	-	-	(69,360)	-	-
	69,360	-	-	(69,360)	-	-
<i>General Unrestricted Funds</i>	1,115,427	288,289	(254,817)	64,539	-	1,213,438
Total Unrestricted Funds	1,184,787	288,289	(254,817)	(4,821)	-	1,213,438
<i>Restricted Funds</i>						
New Ground	-	8,588	(9,796)	1,208	-	-
Other restricted funds	-	1,525	(3,161)	3,613	-	1,977
	-	10,113	(12,957)	4,821	-	1,977
Aggregate of funds	1,184,787	298,402	(267,774)	-	-	1,215,415

The transfers referred to above were made for the following reasons:

- the trustees no longer considered it necessary to designate historic capitalised spending on the building so released this back to unrestricted funds.
- to ensure none of the restricted funds were in deficit at year end

Analysis of net assets by fund

The assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>			
	General funds £	Designated funds £	Restricted funds £	2025 £
Tangible fixed assets	1,466,586	-	-	1,466,586
Debtors	47,661	-	-	47,661
Cash at bank and in hand	154,865	-	2,977	157,842
Creditors falling due within one year	(26,364)	-	(1,000)	(27,364)
Creditors falling due after one year	(429,310)	-	-	(429,310)
	1,213,438	-	1,977	1,215,415

KING'S CHURCH KINGSTON
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025

In the previous year the movements in the charity's funds were as follows:

	Opening balance 2024 £	Incoming resources 2024 £	Outgoing resources 2024 £	Transfers in the year 2024 £	Gains and losses 2024 £	Closing balance 2024 £
<i>Designated Funds</i>						
Designated fund	69,360	-	-	-	-	69,360
	69,360	-	-	-	-	69,360
<i>General Unrestricted Funds</i>	1,106,261	264,353	(251,741)	(3,446)	-	1,115,427
Total Unrestricted Funds	1,175,621	264,353	(251,741)	(3,446)	-	1,184,787
<i>Restricted Funds</i>						
Restricted fund	-	53,526	(56,972)	3,446	-	-
	-	53,526	(56,972)	3,446	-	-
Aggregate of funds	1,175,621	317,879	(308,713)	-	-	1,184,787

Analysis of net assets by fund

In the previous year, the assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>			
	General funds £	Designated funds £	Restricted funds £	2024 £
Tangible fixed assets	1,481,339	-	-	1,481,339
Debtors	46,296	-	-	46,296
Cash at bank and in hand	83,811	69,360	-	153,171
Creditors falling due within one year	(36,802)	-	-	(36,802)
Creditors falling due after one year	(459,217)	-	-	(459,217)
	1,115,427	69,360	-	1,184,787

New Ground fund - accounts for income from a gift day in 2024 where a specific appeal was made to support the New Ground network of churches of which King's Church Kingston is a part. The amount raised was granted to New Ground before the year end.

17 Transactions with related parties

During the year the charity:

- a) received donations totalling £50,900 (2024: £101,048) from related parties (which includes trustees, employees and anyone closely connected to them).

KING'S CHURCH KINGSTON
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025

- b) No expenses (2024: £0) were paid to, or for, the trustees.

KING'S CHURCH KINGSTON
DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES
FOR THE YEAR ENDED 31 MARCH 2025

	Note	Unrestricted funds				Unrestricted funds			
		General	Designated	Restricted	Total	General	Designated	Restricted	Total
		2025	2025	2025	2025	2024	2024	2024	2024
		£	£	£	£	£	£	£	£
INCOME AND ENDOWMENTS FROM:									
Donations	3	281,188	-	9,967	291,155	262,772	-	53,526	316,298
Charitable activities	4	2,306	-	147	2,453	-	-	-	-
Other trading activities	5	1,987	-	-	1,987	718	-	-	718
Investments	6	2,808	-	-	2,808	863	-	-	863
Total income and endowments		288,289	-	10,114	298,403	264,353	-	53,526	317,879
EXPENDITURE ON:									
Charitable activities:	7	254,817	-	12,958	267,775	251,741	-	56,972	308,713
Total Expenditure		254,817	-	12,958	267,775	251,741	-	56,972	308,713
Net income/(expenditure)		33,472	-	(2,844)	30,628	12,612	-	(3,446)	9,166
Transfers between funds	16	64,539	(69,360)	4,821	-	(3,446)	-	3,446	-
Net movement in funds		98,011	(69,360)	1,977	30,628	9,166	-	-	9,166
Reconciliation of funds:									
Total funds brought forward		1,115,427	69,360	-	1,184,787	1,106,261	69,360	-	1,175,621
Total funds carried forward		1,213,438	-	1,977	1,215,415	1,115,427	69,360	-	1,184,787



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