

KICC Kingdom Harvest

Report and Accounts

31 March 2025

Company registration number - 11334717

Charity registration number - 1178702

KICC Kingdom Harvest

Report and accounts for the year ended 31 March 2025

Contents

	Page (s)
Charity information	1
Trustees' annual report	2 - 5
Statement of directors' responsibilities	6 - 7
Independent accountant's report	8 - 9
<i>Funds statements: -</i>	
Statement of financial activities	10
Movements in funds	11
Income and expenditure account	11
Balance sheet	12
Notes to the accounts	13 - 21

KICC Kingdom Harvest

Company registration number - 11334717

Trustees' annual report for the year ended 31 March 2025

The trustees present their report and accounts for the year ended 31 March 2025, which also comprises the directors' report required by the Companies Act 2006.

Reference and administrative details***The charity name.***

The legal name of the charity is: - KICC Kingdom Harvest.

The charity's areas of operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1178702.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as a company limited by guarantee, registered under the Companies Acts. The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

The governing document is dated 28 April 2018

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals and listed below:

Olumuyiwa Olukemi Kogbe
Khavuta Mbatsana
Lisa Samanthar Dube

The principal operating address, telephone number, email and web addresses of the charity are: -

Vange Community Centre
Vange Hill North , Vange
Vange , Basildon
Essex SS16 4DA
Telephone 07447833298

Email Address: admin@Kicckingdomharvest.org

Web address: www.kicckingdomharvest.org

KICC Kingdom Harvest

Company registration number - 11334717

Trustees' annual report for the year ended 31 March 2025

The registered office of the charity for Companies Act purposes is the same as the operating address shown above.

The following persons served as trustees during the year ended 31 March 2025

The trustees who served as a trustee in the reporting period were as shown above.

Objects and activities of the charity***The purposes of the charity as set out in its governing document.***

The main objective for which the charity is established is the advancement of the Christian faith.

The other objectives are:

1. For the benefit of the public.
2. For the furtherance of the charitable work of the church by the advancement of such other charitable purposes as the trustees shall from time to time decide.

The main activities undertaken in relation to those purposes during the year.

Our weekly Sunday services were held throughout the period under review at the Vange Community Centre, which is our present location in Basildon, Essex.

We also held mid-week services on Tuesdays live through our YouTube Channel, Facebook live and also on Zoom throughout the period.

In addition, we held our Crossover service on the 31st of December 2024 live at our current location in Basildon. The service was very well attended, as we had to accommodate an overflow.

During this period, we initiated food bank activities by providing food materials to members of the local community and also members of the church who are in need of support. We also supported some members of the Church who were in financial hardships having lost their jobs or those who were in higher education or had currently emigrated into the country but were finding it hard to integrate in job acquisition.

We supported the vision of our mother Church by participating in the annual Christmas Hamper Challenge. This is an initiative of the Kingsway International Christian Centre which seeks to distribute 1000 Christmas Hampers to members of the local community who are underprivileged and in need, by providing various food items to them thereby assisting them during the Christmas period.

We held two family fun days during the period, one at our local venue and the other at East Beach in Colchester by the seaside for the integration and bonding of members of the Church with the local community. We carried out various outreach programmes in the Basildon town centre during this period.

KICC Kingdom Harvest

Company registration number - 11334717

Trustees' annual report for the year ended 31 March 2025

We also supported the initiative of the visionary of our Church by donating to the Christ Compassion to the Rural World (CCRW) event, where various items of clothing and food were handed out to thousands of families who were in dire need in Africa.

As we continue to provide pastoral care, career and educational counselling and ministry to our members and worshippers, we plan, in addition, to engage in a number of outreach and evangelistic events and activities, identify ways to collaborate with other churches and denominations in supporting the homeless and offering support services to elderly peoples' homes in the Basildon area.

We plan to continue to provide food bank services and other welfare support for our members and other people who are going through financial hardships and other community support services in the Basildon, Vange, Pitsea, South Benfleet and Tilbury areas of Essex.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

The trustees have complied with the duty in Section 4 of the Charities Act 2006 and paid due regard to public benefit when preparing this report. The benefit provided to the public is consistent with the aims of the charity in the United Kingdom.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The charity benefits the public by providing services such as counselling to families, students, bereaved persons, those in financial difficulties, prayer support, men and women's meetings and events for all in the community.

The contribution of volunteers during the year.

The church is grateful for the commitment and efforts of its volunteers who are involved in services provision. The church has over 20 volunteers committed to working in various departments within the church. The church continues to dispense the service of heads of departments and ministers to ensure that the best value is derived from the sterling efforts of the volunteers.

KICC Kingdom Harvest

Company registration number - 11334717

Trustees' annual report for the year ended 31 March 2025

The main achievements and performance of the charity during the year.

The trustees are pleased to report that the church continued to be successful spiritually by ministering to many people in prayer and welfare. The church has improved in membership strength and is increasingly reaching out to the community.

The degree to which the achievements and performance during the year have benefited wider society.

The charity benefits the public by providing services such as telephone counselling to families, students, bereaved persons, those in financial difficulties, prayer support, men and women's meetings and events for all in the community.

We raised members to be devoted to God, to be firm in fasting and prayer, and walk in the supernatural; teaching and encouraging them to function in their callings and gifting.

The youth and the children's ministries engaged in various developmental activities including;

- Kingsway Bible Institute (KBI)
- Bible teaching classes on baptism
- Membership and stewardship.

These trainings provided development opportunities to serve the charity upon successful completion.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

The charity's organisational structure.

The board of trustees is headed by a Chairman, the Secretary to the trust and a financial secretary. All the present employees of the charity are voluntary workers. The trustees are responsible for making all decisions regarding allocation of fund and activities.

Bankers: NatWest Bank Plc
NatWest Business Banking
P O Box 16204
Birmingham
B2 2WP

KICC Kingdom Harvest

Company registration number - 11334717

Trustees' annual report for the year ended 31 March 2025

Financial review

The charity's financial position at the end of the year ended 31 March 2025

The financial position of the charity at 31 March 2025 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2025	2024
	£	£
Net income	32,816	45,415
Unrestricted revenue funds available for the general purposes of the charity	220,542	187,726
Total Unrestricted Funds	220,542	187,726

Financial review of the position at the reporting date, 31 March 2025.

During the year, income of £90,384 (£90,805 in 2024) received as voluntary donations and gift aids. The net movement in funds for the period, as shown in the statement of financial activities for the period was £32,816 (£45,415 in 2024). The value of the KICC Kingdom Harvest's net assets as at 31 March 2025 is £220,542 (£187,726 in 2024).

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

The major risks to which the Charity is exposed and reviews and systems to mitigate them.

The trustees have assessed the major risks to which the charity is exposed, in particular those related to operations and finances of the charity and are satisfied that systems are in place to mitigate against exposures to the major risks.

Details of the independent examiner

Adeniyi Zaccheus
Member of Chartered Certified Accountant
1A Town Square
Erith
London
DA8 1RE

KICC Kingdom Harvest

Company registration number - 11334717

Trustees' annual report for the year ended 31 March 2025

Statement of the directors trustees' responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, the Companies Act 2006 and charity law require the Board of trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
 - select suitable accounting policies and apply them consistently;
 - make judgements and estimates that are reasonable and prudent;
 - prepare the financial statements on the going concern basis unless it is inappropriate
- to presume that the charity will continue in business;
 - state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are also responsible for the contents of the trustees' report, and the statutory responsibility of the Independent Examiner in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

KICC Kingdom Harvest

Company registration number - 11334717

Trustees' annual report for the year ended 31 March 2025

Method of preparation of accounts - small company provisions

The financial statements are set out on pages 10 to 21.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016)

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies' regime.

This report was approved by the board of trustees on 2 December 2025.



Khavuta Mbatsana
Director and trustee

KICC Kingdom Harvest

Report of the independent examiner to the trustees of the charitable company on the accounts for the year ended 31 March 2025

I report to the trustees on my examination of the financial statements of the charitable company on pages 10 to 21 for the year ended 31 March 2025 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW), and under the historical cost convention and the accounting policies set out on page 13.

Respective responsibilities of the trustees and the independent examiner and the basis of the report

As described on page 9, you, the charitable company's trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of independent examiner's statement and scope of work undertaken

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

KICC Kingdom Harvest

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report, I obtained written assurances from the trustees of all material matters.

Independent examiner's statement, report and opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

- accounting records were not kept in respect of the charity as required by Section 386 of the Companies Act 2006 and Section 130 of The Charities Act 2011;

- the financial statements do not accord with those records; or

- the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in 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;

- have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

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 financial statements to be reached.

Adeniyi Zaccheus - Independent examiner

Chartered Certified Accountant

1A Town Square

Erith

London

DA8 1RE

This report was signed on 2 December 2025

KICC Kingdom Harvest - Statement of Financial Activities for the year ended 31 March 2025

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 March 2025, as required by the Companies Act 2006)

	Current year Unrestricted funds	Current year Restricted funds	Current year Total funds	Prior year Total funds
	2025 £	2025 £	2025 £	2024 £
Income & Endowments from:				
Donations	85,673	-	85,673	90,805
Investments	4,711	-	4,711	-
Expenditure on:				
Charitable activities	57,568	-	57,568	45,390
Total expenditure	57,568	-	57,568	45,390
Net income for the year	32,816	-	32,816	45,415
Net movement in funds	32,816	-	32,816	45,415
Reconciliation of funds:-				
Total funds b/forward	187,726	-	187,726	142,311
Total funds c/ forward	220,542	-	220,542	187,726

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the balance sheet.

A separate statement of total recognised gains and losses is not required as this statement includes all recognised gains and losses.

All the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

KICC Kingdom Harvest - Resources applied in the year ended 31 March 2025 towards fixed assets for Charity use:-

	2025 £	2024 £
Funds generated in the year as detailed in the SOFA	32,816	45,415
Resources applied on functional fixed assets		
Net resources available to fund charitable activities	32,816	45,415

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

The notes attached on page 13 to 21 form an integral part of these accounts.

KM

KICC Kingdom Harvest - Statement of Financial Activities for the year ended 31 March 2025

KICC Kingdom Harvest

Movements in revenue and capital funds for the year ended 31 March 2025

Revenue accumulated funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Last year Total funds 2024 £
Accumulated funds brought forward	187,726	-	187,726	142,311
Recognised gains and losses before transfers	32,816	-	32,816	45,415
	220,542	-	220,542	187,726
Closing revenue funds	220,542	-	220,542	187,726
Summary of funds	Unrestricted and Designated funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Last year Total funds 2024 £
Revenue accumulated funds	220,542	-	220,542	187,726

Income and Expenditure Account for the year ended 31 March 2025 as required by the Companies Act 2006

	2025 £	2024 £
Income		
Income from operations	68,691	90,805
Refunds from HMRC on gift aided donations	16,982	-
Investment income		
Interest receivable	4,711	-
Gross income	90,384	90,805
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	53,610	42,257
Depreciation and amortisation	3,358	2,533
Governance costs	600	600
Total expenditure in the year	57,568	45,390
Net income before tax in the financial year	32,816	45,415
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	32,816	45,415
Gift Aid donations made	-	-
Retained surplus for the financial year	32,816	45,415

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on page 13 to 21 form an integral part of these accounts.

KM

KICC Kingdom Harvest - Balance Sheet as at 31 March 2025

	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	7	9,929	9,163
Current assets			
Debtors	8	4,185	5,028
Cash at bank and in hand		207,028	174,135
Total current assets		<u>211,213</u>	<u>179,163</u>
Creditors: amounts falling due within one year	9	<u>(600)</u>	<u>(600)</u>
Net current assets		210,613	178,563
The total net assets of the charity		<u>220,542</u>	<u>187,726</u>
The total net assets of the charity are funded by the funds of the charity, as follows:-			
Restricted funds		-	-
Unrestricted Funds			
Unrestricted revenue funds	12	220,542	187,726
		<u>220,542</u>	<u>187,726</u>
Total charity funds		<u>220,542</u>	<u>187,726</u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to independent examination under charity legislation, and the report of the independent examiner is on page 8-9.

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



Khavuta Mbatsana

Trustee

Approved by the board of trustees on 2 December 2025

The notes attached on page 13 to 21 form an integral part of these accounts.

KICC Kingdom Harvest

Notes to the accounts for the year ended 31 March 2025

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Going Concern

The charitable activities are entirely dependent on continuing grant aid and voluntary donations as well as trading revenues. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the trustees have obtained forecasts and, after reviewing the financial forecasts for future periods to 31 March 2025, the trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

Risks and future assumptions

The charity is a public benefit entity.

There are known risks which a small charity with no employees can be exposed to. The trustees have reviewed these risks and appropriate procedures are in place to identify, monitor and review these risks on a regular basis.

Policies relating to categories of income and income recognition.

Nature of income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

KICC Kingdom Harvest

Notes to the accounts for the year ended 31 March 2025

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Income recognition

Income, whether from exchange or non-exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Dividends are accrued when the shareholder's right to receive payment is established.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated.

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities and is decreased by the utilisation of any provision within the period and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity. However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note 6.

KICC Kingdom Harvest

Notes to the accounts for the year ended 31 March 2025

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Equipment furniture	20% straight line
Computer equipment	20% straight line
Plant and machinery	20% straight line
Motor vehicles	20% straight line

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Creditors and provisions

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Financial instruments including cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

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 church and which have not been designated for other purposes.

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

There are no endowment funds.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity and is therefore included in the relevant costs in the Statement of Financial Activities. may need rewording, especially if the charity is registered for VAT

KICC Kingdom Harvest

Notes to the accounts for the year ended 31 March 2025

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

5 Net surplus before tax in the financial year

	2025 £	2024 £
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	3,358	2,533

6 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated. The charity had 42 Volunteers who donated 210 hours of their time stewarding events. It is estimated that without the help of volunteers, the festival would need to find the equivalent of over £20,000 to obtain similar services. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

7 Tangible fixed assets

Current Year	Motor Vehicles	Equipment & furniture	Computer equipment	Total
	£	£	£	£
Cost				
At 1 April 2024	9,100	3,564	1,028	13,692
Additions	-	4,124	-	4,124
At 31 March 2025	9,100	7,688	1,028	17,816
Depreciation				
At 1 April 2024	1,820	1,681	1,028	4,529
Charge for the year	1,820	1,538	-	3,358
At 31 March 2025	3,640	3,219	1,028	7,887
Net book value				
At 31 March 2025	5,460	4,469	-	9,929
At 31 March 2024	7,280	1,883	-	9,163

KICC Kingdom Harvest

Notes to the accounts for the year ended 31 March 2025

8 Debtors

	2025	2024
	£	£
Prepayments and accrued income	-	840
Other debtors	4,185	4,188
	4,185	5,028

9 Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals	600	600
Other creditors	-	-
	600	600

10 Income and expenditure account summary

	2025	2024
	£	£
At 1 April 2024	187,726	142,311
Surplus for the year	32,816	45,415
At 31 March 2025	220,542	187,726

11 Particulars of how particular funds are represented by assets and liabilities

At 31 March 2025

	Unrestricted funds	Designated funds	Restricted funds	Total funds
	£	£	£	£
Tangible fixed assets	9,929	-	-	9,929
Current assets	211,213	-	-	211,213
Current liabilities	(600)	-	-	(600)
	220,542	-	-	220,542

At 1 April 2024

	Unrestricted funds	Designated funds	Restricted funds	Total funds
	£	£	£	£
Tangible fixed assets	9,163	-	-	9,163
Current assets	178,563	-	-	178,563
Current liabilities	(600)	-	-	(600)
	187,126	-	-	187,126

RM

KICC Kingdom Harvest

Notes to the accounts for the year ended 31 March 2025

12 Change in total funds over the year as shown in Note 11 , analysed by individual funds

	Funds brought forward from 2024 £	Movement in funds in 2025 £	Transfers between funds in 2025 £	Funds carried forward to 2026 £
<i>Unrestricted and designated funds:-</i>				
Unrestricted revenue funds	187,726	32,816	-	220,542
Total charity funds	187,726	32,816	-	220,542

13 Analysis of movements in funds over the year as shown in Note 12

	Income 2025 £	Expenditure 2025 £	Other Gains & Losses 2025 £	Movement in funds 2025 £
<i>Unrestricted and designated funds:-</i>				
Unrestricted revenue funds	90,384	(57,568)	-	32,816
	90,384	(57,568)	-	32,816

KICC Kingdom Harvest

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

14 Donations

	Current year Unrestricted funds 2025 £	Current year Restricted funds 2025 £	Current year Total funds 2025 £	Prior year Total funds 2024 £
Donations and gifts from individuals				
Small donations individually less than £1000	68,691	-	68,691	90,805
Refunds from HMRC on gift aided	16,982	-	16,982	-
Total donations and gifts from individuals	85,673	-	85,673	90,805

15 Expenditure on charitable activities - Direct spending

<i>Current year</i>	Current year Unrestricted funds 2025 £	Current year Restricted funds 2025 £	Current year Total funds 2025 £	Prior year Total funds 2024 £
Travel and subsistence - Charitable activities	2,034	-	2,034	160
Honorarium	3,600	-	3,600	467
Event	8,936	-	8,936	623
Mission	2,024	-	2,024	1,000
Music	10,252	-	10,252	6,962
Total direct spending	26,846	-	26,846	9,212

16 Expenditure on charitable activities- Grant funding of activities

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Current Year				
Grants made to individuals	1,331	-	1,331	5,645
Grants made to organisations	6,865	-	6,865	7,880
Total grantmaking costs	8,196	-	8,196	13,525

This note complies with Module 16, which is a NON core Module - this will autohide

KICC Kingdom Harvest

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

17 Support costs for charitable activities

<i>Current year</i>	Current year Unrestricted funds	Current year Restricted funds	Current year Total funds	Prior year Total funds
	2025	2025	2025	2024
	£	£	£	£
Premises expenses				
Service charges payable	-	-	-	-
Rates and water charges	-	-	-	-
Rent	9,759	-	9,759	11,507
Light heat and power	-	-	-	-
Administrative overheads				
Telephone, fax and internet	576	-	576	471
Stationery and printing	1,731	-	1,731	342
Zoom	187	-	187	972
Subscriptions	-	-	-	-
Equipment expenses	2,073	-	2,073	635
Software licences and expenses	1,062	-	1,062	-
Advertising and marketing	246	-	246	558
Liability and contents insurance	951	-	951	1,504
Equipment, repairs, expenses and maintenance	499	-	499	2,837
Professional fees paid to advisors other than the auditor or examiner				
Other legal and professional	246	-	246	35
Financial costs				
Bank charges	498	-	498	659
Depreciation	3,358	-	3,358	2,533
Total support costs - Current year	21,926	-	21,926	22,053

18 Other expenditure - Governance costs

<i>Current year</i>	Current year Unrestricted funds	Current year Restricted funds	Current year Total funds	Prior year Total funds
	2025	2025	2025	2024
	£	£	£	£
Independent examiner's fees	600	-	600	600
Total governance costs	600	-	600	600

All the expenditure in the prior year was unrestricted.

KICC Kingdom Harvest

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

19 Total charitable expenditure

<i>Current year</i>	Current year Unrestricted funds 2025 £	Current year Restricted funds 2025 £	Current year Total funds 2025 £	Prior year Total funds 2024 £
Total direct spending	26,846	-	26,846	9,212
Total grantmaking costs	8,196	-	8,196	13,525
Total support costs	21,926	-	21,926	22,053
Total governance costs	600	-	600	600
Total charitable expenditure	57,568	-	57,568	45,390

All the expenditure in the prior year was unrestricted.