



King's Church Chessington

**Trustees Report and
Financial Statements**

for the year ended
31 December 2024

Registered Charity number: 1190218

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Report of the Trustees

The Trustees, who are also unpaid Elders of the church and the senior pastor, present their report and accounts for the year ended 31 December 2024.

This report has been prepared in accordance with the Charities Statement of Recommended Practice (Charities SORP (FRS 102)), Financial Reporting Standard 102 (FRS 102) and the Charities Act 2011.

Structure, Governance and Management

King's Church, Chessington (KCC), is a Charitable Incorporated Organisation (CIO) registered in July 2020. For context, the church previously carried out its activities through the charity known as Chessington Evangelical Church (CEC) (charity number 1129129), an unincorporated association. The assets and liabilities of CEC were transferred to the CIO on 1 April 2021.

KCC is an Independent Evangelical Church under the auspices of, and in association with the Fellowship of Independent Evangelical Churches (FIEC).

KCC was established under a **constitution** approved by the Charity Commission, which contains the main legal provisions governing the church, its purpose and Basis of Faith, its powers and the use of any property owned by the church.

The Managing Trustees are appointed from within the elected Elders of the church (primarily the unpaid Elders). The **Church Rules** set out the practices of the church and its method of internal governance.

The **Elders** oversee and provide direction to the church in accordance with the charitable objectives.

Elders

At the start of the year, the Eldership consisted of two members of staff; Mike Tindall (Senior Pastor); Steve Bialy (Pastor of Training & Partnerships) and seven lay Elders; Jon Akhurst (Chair); Chris Bass; Graeme Gentry; Bob Robinson, David Sims, Peter Hayden and Horace White.

Elders are appointed on the recommendation of other Elders. They must have been church members for at least a year and their appointment is approved by a successful majority vote of the whole church membership. Elders stand (if they wish) for re-election every five years.

Trustees

The Managing Trustees of the church consist of the Senior Pastor and the seven unpaid Elders of the church. The existing Trustees are responsible for the induction of any newly appointed Trustees (as per the KCC Constitution and Church Rules)

The role of the Trustees is to ensure the church and community activities of KCC are in line with the charitable objectives and the organisation is operating in a healthy way in regard to safety and risk, staff and volunteer, safeguarding, data security and finance. Bob Robinson is the chair of Trustees.

On 18th March 2024 the trustees had a training evening with a director, Ben Bourne, from Ellis-Fermor solicitors where he outlined the responsibilities of a trustee in a church charity covering the following areas

- Role and responsibilities of trustees
- Conflicts of interest and permitted trustee benefits
- Trustees and spiritual leadership
- Good governance in a church context
- Charity Commission expectations and involvement

Reference and Administrative Details

Charity Name: King's Church, Chessington
Charity Registration Number: 1190218
Registered Office and operational address: The King's Centre
Coppard Gardens
Chessington
Surrey, KT9 2GZ

Trustees and Elders

Trustees who resigned during the year	Ongoing Trustees	New Trustees
	J. Akhurst	
	C. Bass	
	G. Gentry	
	R. Robinson	
	D. Sims	
	M. Tindall	
	P. Hayden	
	H. White	

Church Ministry Team /Elders and changes in 2024

(Key Management Personnel)

Paid Elders

M. Tindall Senior Pastor
S Bialy Pastor – Training and Partnerships

Other key staff not on the eldership

B. Archer Operations Director
R. Sharp Kids Ministry Lead (part time – started in role Sept 2024)
A. Leggett Women's Worker (concluded employment in Sept 2024)
U. Partridge Executive Assistant (part-time)
K Erith Ministry Coordinator (part-time)
A Underwood Designated Safeguarding Lead (part-time)
G Edwards Pastoral Worker (part-time)
M Cripps Women's Pastoral Worker (part time – started in role Nov 2024)

Independent Examiner

Miriam Hickson CTA FCA
JCS Accountants Limited
5 Robin Hood Lane
Sutton
Surrey
SM1 2SW

Bankers

Barclays Bank
Surbiton Branch
81-83 Victoria Road
Surbiton, Sutton
KT6 6 4NS

Solicitors

Edward Connor Solicitors
39 The Point
Market Harborough
Leicestershire
LE16 7QU

Organisational Structure

King's Church Chessington operates with a Board of Elders who met regularly (monthly) throughout the year to provide pastoral oversight and direction of the church in keeping with the charitable objectives.

KCC operates with a Board of Trustees who meet five times a year to approve budgets; receive management accounts; implement Charity Commission recommended policies, determine, and review significant policies; deal with employment matters and contractual issues; and assess risks and safety for the charity.

Day-to-day activity of the church is managed by the paid staff team, under the direction of the Senior Leadership Team (SLT) consisting of Mike Tindall (Senior Pastor), Steve Bialy (Pastor of Training & Partnerships) and Ben Archer (Director of Operations) acting within responsibilities delegated by the Elders and Trustees. The chair of Trustees acts as the line manager for the SLT.

Operations director, Ben Archer, who oversees all operational aspects of church life and the King's Centre on a day-to-day basis, attends all the trustee meetings in an advisory capacity and ensures operational implementation.

The church also employs:

- part time administrative and pastoral staff.
- full time and part time staff to run the King's Centre and The Well Cafe – the church's building and Community Centre.

The Trustees are supported in decision making by various working committees drawn from church deacons, members and congregation who have specialist expertise in the following areas.

Finance - Chair Graham Birch, church treasurer, with Graeme Gentry as assigned trustee

Safeguarding - Chair Anne Underwood (DSL) with Jon Akhurst as assigned trustee.

Risk and safety - Chair Chris Underwood with Bob Robinson as assigned trustee.

Data Security - Chair Andrew Brock with Chris Bass as assigned trustee.

People - Chair Ben Archer(acting) with Peter Hayden as assigned trustee.

These committees formally report to the Trustees once a year as to the state of health for their area of responsibility, an assessment of risk, and draft and recommend policies and changes to policies for the trustees to approve. The committees also act as advisors to the trustees on an as-required basis and actions raised and reviewed at each of the five annual trustee meetings are passed to each committee for working.

Previously the Trustees have held a master risk register with an action to review risks at each trustee meeting. However, the trustees had concerns as the diligence of this process, given to the importance of risk assessment in ensuring effective governance for the charity. The decision was taken in early 2024 to ask each of the working committees to take ownership of risk assessment in their area of responsibility and compile their own risk register. Since then, each committee has been compiling a risk register with risk assessment and mitigations identified. From this work, the Trustees began compiling a Master Trustee Risk Register with high graded risks identified by the working committee for trustee monitoring and action. This document was in the process of compilation as we finished 2024 and the intent is that in 2025, as each working group presents their work to the trustees, the risks in their area will be presented and reviewed with the Trustees.

Finance

The Finance committee with the Operations Director, acting within delegated responsibilities as set by the trustees. They also prepare and review budgets and approve and monitor spend within their delegation of authority (DOA). Budgets are submitted for Trustee approval on an annual basis as well as approval of large spends outside the DOA of the finance committee. The greatest area of risk identified in 2024 was succession planning for the current finance team with the recommendation of moving to a new finance software system which would allow easier transfer of financial controls rather than the current dependence on spreadsheets. The new system is being implemented with a planned "go live" in 2025

Safeguarding

The Trustees recognise that a major potential risk that the church faces is in Child Protection with ministry to over 300 children on a weekly basis as well as protection of up to 100 vulnerable adults in our Highway and senior's ministry. King's Church Chessington has a Safeguarding policy and procedures covering all our activities with children and young people and adults at risk. These have been reviewed in line with legal requirements and current best practice. Staff and volunteers receive appropriate training and information to be aware of safeguarding risks and all are subject to all necessary checks using the Disclosure and Barring Service (DBS) before working with children and vulnerable adults. A Safeguarding report is presented to the Trustees each year and the policy, and procedures reviewed annually and updated when necessary. At every trustee's meeting safeguarding is reviewed.

From April 2023 Anne Underwood was employed as the designated safeguarding-lead to ensure we maintain the highest diligence in this area. Jon Akhurst is the trustee assigned to safeguarding integrity and works closely with Anne Underwood. They are supported by leads within areas of ministry who have operational oversight. Given the vital importance of Safeguarding, the Trustees had commissioned an independent review of the Safeguarding policies and procedures in 2022, which had led to Anne's employment as a Designated Safeguarding Lead (DSL).

Risk and Safety

The risk and safety committee now oversee a facility risk register and an activity risk register for activities managed by the church both on and offsite. In addition, they monitor through the facility staff that facility hirers and contractors have risk management and liability insurance in place. The committee also overview health and safety through the health and safety policy including fire risk assessment, provision and training of first aiders and fire wardens, fire systems testing and the control of hazardous substances (COSHH). One action in 2024 was on the execution of a planned maintenance programme to ensure we were compliant with all mandatory requirements.

This year the decision was taken to upgrade the security and fire monitoring alarm systems, because of weaknesses identified in the fire risk assessment in 2023. The contract for this work was awarded in late 2024.

The committee also monitors that the catering staff manage Food Hygiene risk effectively, and the catering team currently have the Food Standards Agency highest rating of 5 for Food Hygiene. In 2024 flooring in the kitchen and catering office was replaced to ensure the highest standards levels of cleanliness.

The committee at each meeting review the Facility and Activity Risk registers to identify any new risks that arise and monitors how previously identified risks have been mitigated. They are supported in this by the facility supervisor (facility risks) and the ministry co-ordinator (activity risks) and the operations director.

The Facility supervisor produces an annual Health & Safety Report identifying any patterns in the accident and near-miss logs and compliance with the Health and Safety policy and the associated "working at height" and "lone working" policies. A summary risk assessment for the facility and activity risks was also prepared by the working group for incorporation into the Master Trustee risk report. These are summarised and presented to the trustees once a year for approval. Risks and safety are monitored on a regular basis by the Risk and Safety Committee and any concerns raised with the Trustees through the link trustee.

Data Security

Data security and compliance with GDPR is overseen by the Data Security Committee on behalf of the trustees. This committee drafts and amends our GDPR and data security policies and reports to the trustees on any breaches or areas of concern. The committee oversees the integrity and security of our computer systems and data management and provides a report on Data Security to the trustees on an annual basis. There were no data breaches to report in 2024 but a few risks were identified which are now being mitigated through the planned move from Google to a Microsoft team environment in 2025.

People

The People Committee is responsible for management and development of staff and volunteers sits on behalf of the trustees, the recruitment of staff and employment contracts under the staff banding structure and the process for staff appraisals. The trustees remain responsible for setting pay awards by band each year or approving transfers between bands or for the creation of any new posts that lie without the approved budget. Pay reviews by trustees refer to public-sector and teaching salaries combined with cost of living and inflation indices. Any decisions by trustees that impact staff remuneration and working conditions are always made without staff or trustees who are either a beneficiary or are linked to a staff member, being present.

When employment legislation changes, our employment policies and staff handbook are reviewed and updated by the People committee and approved by the trustees. The People Committee is also responsible for recruitment and appraisal of staff on behalf of the trustees in a fair and transparent way.

During 2024 the director of operations was having to chair the people committee on an ad hoc basis which was not ideal. In late 2024 we have added new members to the committee with more specialist skills in this area to bring the people committee up to the same standards as the other committees.

Other Ministries

In addition, ministry committees/forums oversee several areas of ministry within the church under the direction of the elders such as

- Kid's & Youth Ministry
- Accessibility and Special Needs ministry
- Technical Support
- Evangelism
- Worship Team
- Seniors' ministry
- Men's ministry
- Mission Team

These teams can consist of a mixture of Elders, Deacons, and volunteers with a heart for these areas of ministry. Most of the activities of King's Church Chessington is carried out by a large and willing body of volunteers who are engaged in every area of the ministry of the church, without whom most of the aims of the church could not be delivered. No appropriate value can be attributed to this contribution, which therefore is not included within the financial valuation of the charity.

Relationship to other organisations

As a Christian organisation, we aim to demonstrate the benefit we bring to local and wider communities. Trustees have had due regard to guidance published by the Charity Commission on public benefit.

The church is a member of the Fellowship of Independent Evangelical Churches (FIEC) and has working relationships with local churches regionally and across the UK, and with missions and para-church organisations internationally. We support mission, church planting and revitalisation ministries in the UK and Sweden led by staff who have been supported in training and developed from within the KCC congregation.

Our giving to such work is reviewed on a continuous basis to ensure they are aligned with our charitable objectives and well managed. These relationships are managed through the Mission Committee who are tasked by the Elders to annually review the fund allocations and demonstrate that funds are being used effectively and in accordance with KCC objectives.

Charity Commission Policies

During the year, the Trustees either prepared, reviewed or updated existing policies on the following.

Financial;

Anti-money laundering, Conflict of interest; Investment; Reserves; Grant Making, Relief

Data Security and GDPR

Data Breach, Data Protection Complaints; Data Protection; Data Retention; Information Security; Privacy.

Operations and HR

Complaints handling; Paying staff; Staff Recruitment; Staff Handbook, Volunteers Management, On-line Media, KCC Constitution, KCC Church Rules

Risk and Safety

Health and Safety, Risk Management, Working at Height, Lone working.

Safeguarding

Safeguarding Policy, Safeguarding Children and Young People Procedure; Safeguarding Vulnerable Adults Procedure

Objectives and Activities

Kings Church Chessington (KCC) is an independent Christian church.

The objectives of KCC are defined in the Purposes section of the Constitution – that is...

- (i) The advancement of the Christian Faith in accordance with the Basis of Faith primarily but not exclusively within Chessington and the surrounding neighbourhood; and
- (ii) Such other charitable purposes as shall, in the opinion of the Managing Trustees further the work of the Church.

The church was established and continues to seek to:

- Proclaim the gospel of Jesus Christ in our community.
- Gather Christian disciples into a local assembly.
- Teach them the doctrines and practices of the Christian faith.

The objectives do not change, but the strategies and goals may change.

Our whole ethos is based on our Purpose statement: *King's Church Chessington glorifies God and makes disciples by being a community for gospel transformation locally, regionally, and globally.*

KCC Mission: *We exist to invite all people into an ever-growing relationship with King Jesus.*

KCC Values: *We pray before we act. We are equipped by the Word to serve. We grow together in community. We partner effectively in the Gospel. We always ask in faith, "What's next?"*

Furthermore, all our policies, decisions, actions and activities are guided by God's word, the Bible, from which we derive our ultimate purpose as an organisation.

Achievements and Performance

In line with our objectives, purpose statement and values, we have undertaken a broad range of activities throughout the period.

Community Engagement and Social Action

The community engagement activities of the church building, known as The King's Centre, are carried out through a company controlled by the church – K.C. Chessington Ltd which produces its own accounts with the aim to break even.

The King's Centre ethos is summarised by the following mission statement;

"The King's Centre – a home for the community at the heart of the church".

The King's Centre is a seven-day operation, with the local community engaging with our "Well" cafe and a host of activities, classes and events hosted or run by the church or run as hired spaces by members of the community such as the over 50's Phoenix Social Club.

The building itself can be constantly in use – be it for church activities and events, community activities and events, individual church members' activities or business lets (large and small – from 4 people hiring a small room for a meeting to over 800 people attending a school prize giving). During the year, the Centre was used

King's Church, Chessington Report - Year ended 31st December 2024

for Tolworth Girls School, Blood Donation Centre, Jack Petchy Awards nights, Conferences, and a wide menu of activities for all ages within the community.

The Well – is the coffee shop at the heart of the centre and is a 6 day a week operation including two late evenings, which in a standard week will serve over 800 customers and really provides a local community hub with a dedicated customer base. This is more than a commercial operation as it gives much opportunity to support several members of the community who open-up in conversation with staff and volunteers.

Friendship Club is a bi-weekly Monday afternoon ministry for around 70 seniors in the local community who engage in activities together and hear an epilogue.

Bereavement Cafe is a monthly Saturday morning support group for those coming to terms with bereavement.

Men's Shed is run in two Portakabins at the rear of the centre under the auspices of the "Sharing lives" charity set up by some church members for befriending those isolated in the community. Men's Shed provides a practical outlet for learning skills in woodworking and painting for about 30 men struggling with mental illness, loneliness or early onset dementia illness in our community often referred from local GP's and social workers. The value of this ministry has been widely recognised by the local authority who have helped fund some of the improvements to equipment and facilities. The facilities were upgraded with the replacement of the existing leaky Portakabin with two new Portakabins with planning consent to allow an expansion of the work.

Foodbank A foodbank session is held on every Wednesday morning as a Chessington branch of Kingston Foodbank. We have had recent encouragements of deep appreciation from some of those who have benefited from Foodbank in the past but now have improved circumstances.

Highway Is a club on Wednesday evenings providing an activity and teaching event for about 30 adults with learning disabilities. A number attend as residents of the local Fircroft residential home. These folks are very much part of our church family and actively participate in our Sunday services such as leading Makaton signing from the front.

Church Family

KCC has continued to provide a range of weekly services for corporate worship and discipleship for the church family drawn from church members, members of the congregation and newcomers. The activities consist of two main Sunday teaching gatherings, small 'life groups' during the week, bible study groups, prayer meetings and a full programme of activities and teaching for young people.

Sunday services are well attended (c.400 people in the morning gathering and c.100 people at the evening gathering) however we are operating close to the children's work and car park capacity in the morning. Through 2024 we began a dialogue with church members as to planning to move to two Sunday morning services so we could open up capacity to accommodate a bigger congregation. The morning service also provides provision for children by way of a crèche and groups from babies through to aged 11.

The groups for children and youth are at the heart of the church's activity, with mid-week groups from three Mums and Tots morning groups through to youth groups for teenagers. On any given week these youth events (8 events in total) will see over 300 children and young people attend.

The church seeks to support the church family through "Life Groups" and bible study groups during the week. There are c.20 small groups, often meeting in people's homes on a Tuesday or Wednesday morning or evening or at the Centre on a Wednesday morning. The purpose of these groups is to meet to encourage each other, pray and support, and study the bible together. The groups provide a crucial role in practically caring for one another and these are our first line of support for pastoral care.

Church member's courses are held a couple of times a year for those who want to commit themselves to the church and in the last year the church membership has grown to 280 members. Membership courses are followed by baptism services (c 20 in 2024) for those who wish to make a public declaration that they have become Christians.

Evangelism

Our desire is to make accessible the Christian Faith to those who are interested and but not yet Christians. We do this in a number of ways.

Community Ministries. At some of our community ministries we finish with an epilogue which introduces the Christian faith such as in Friendship Club.

Courses. During the year we held evangelistic courses, as introductions to the Christian faith such as "it's almost too good to be true" and follow up groups to assist folks in their journey to faith.

Services. We always try to ensure that our services are welcoming to all and have a programme for welcoming and integrating newcomers into the church community.

Friendships. Every member is encouraged to develop friendships within the community and to pray for opportunities to share their hope.

Mission

We have strong links with a number of Christian charities and organisations around the world which are aligned with our charity objectives and are well known to us. In the past KCC has helped develop and fund a significant number of full time Christian ministers and workers and these have become the prime focus for our mission support as we understand their needs and can affirm their alignment with our charitable objectives.

Amongst the organisations that we support most keenly and are in continuous contact with and monitoring are Insight (RBK Schools work), London City Mission, Caring for Life (Leeds), Hope for Children (Latvia), Good News Hospital (Madagascar), UCCF, Christian Solidarity Worldwide, and Arab Focus Media (France).

Specific churches with staff members from Chessington that have limited resources that we support are Layton Community Church (Blackpool), Peak Trinity Church (Bakewell), Stockwell Baptist and Greenstead Evangelical Church Colchester. The most significant gospel partner KCC supports is Mission Sweden, which is headed up by Ben and Emelie Clark, who previously served at KCC. In 2019 they were sent to Sweden to begin a new church planting ministry in Gothenburg.

We provide support for these organisations in the form of volunteer help and financial giving. Some organisations receive an annual amount from us and for others we organise special 'Giving days' – at Easter and Christmas all of which is managed through the Mission Committee.

King's Church, Chessington Report - Year ended 31st December 2024

We always aim to use our resources at The King's Centre for the benefit of the 'wider church'. We are also appreciative of the support we receive in terms of guidance from the Mission Essex, the Converge group of churches in the USA, and particularly RockPoint Church in Phoenix Arizona.

We began a process in 2024 of reviewing our mission giving as the proportion of our income in this area had doubled in recent years. In 2025 we plan to bring this into line with previous levels.

Staff

Relations with our employees are excellent, with staff highly motivated and enthusiastic about the role they fulfil at the church. We wish for every member of the staff to achieve their full potential and to that end have supported their personal and spiritual development. This is normally monitored by way of annual review but most importantly in the day-to-day encouragement in role and support from their line managers.

The employment of a full time Building and Programme Supervisors and cleaner means that our regular programme of cleaning and maintenance ensures the King's Centre is clean, fresh, fit for purpose and ready for operation on a daily basis. We also have a large but wonderfully committed group of staff operating "The Well"

We are very appreciative of our senior leadership team of Mike, Steve and Ben who continuously look at how we can engage our community, inspire the church, and progress the building of Christ's Kingdom here in Chessington. These are ably supported by our team of admin staff who help the smooth functioning of church and centre life.

We record with much thanks the work of Annie Leggett who retired as our woman's pastoral care worker and women's bible teacher. Mandy Cripps was employed part-time to take over the pastoral care work of our women in autumn 2024 and we are in the process of appointing a part-time women's worker to oversee women's bible study ministry and the discipling of our women.

We are very grateful for the pastoral support team of Annie and now Mandy and Gareth Edwards working with our senior pastor to ensure our people are well cared.

Plans for the Future

We continue to build on the church strategy established in 2020 in preparation for our senior pastor Mike Tindall joining us. These were.

- We are both a local and a regional church (40% of people who attend KCC regularly, do not live in the local postcode)
- Training and sending is and has been a part of the DNA at KCC
- God has entrusted us with The King's Centre itself as a resource and footprint for ministry in Chessington and our region.

Over 2024 we have seen significant growth of the Sunday morning congregation and are now working at the limits of the facility and car park in terms of capacity, and we are in the process of moving to a second Sunday morning service in 2025. The input from churches like Rockpoint Phoenix Arizona and Mission Essex who have already done this has helped our planning.

In addition, we are considering the appointment of part time pastor of discipleship to work alongside the planned women's bible teacher to develop spiritual growth and maturity in our congregation through use of small groups etc.

We are excited to be a church that glorifies God and makes disciples by being a community for gospel transformation locally, regionally, and internationally.

Financial Review

General Observations

During 2024, the church had total income of £653,544, down from £835,902 the previous year. Total expenditure was £829,905 up from £767,869 in 2023. There was a deficit of income over expenditure for the year of £176,361.

Reserves Policy

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately three months' unrestricted charitable expenditure.

The total reserves held at the year-end were £1,791,846 of which £8,864 were restricted.

The balance held as unrestricted funds at 31st December 2024 was £1,782,982, of which £515,714 are regarded as free reserves, after allowing for funds invested in tangible fixed assets. Actual three months' unrestricted charitable expenditure equates to £199,887. The current level of reserves is therefore higher than is needed, but a planned deficit in 2025 will reduce this position.

Fixed Assets

The church's investment in fixed assets at 31st December 2024 was £1,267,268, which was mainly represented by an investment of £1,205,204 in the church's building, "The King's Centre".

Designated Funds

The unrestricted "Emergency" fund has been set aside to deal with unexpected emergency maintenance issues relating to "The King's Centre" building.

The unrestricted "Training Fund" arose from bequest income set aside to support individuals in training for Christian ministry.

Restricted Funds

The restricted funds totalling £8,864 are for specific Outreach gifts.

Going Concern

The Trustees have reviewed the circumstances of King's Church, Chessington and consider adequate resources continue to be available to fund the activities for the foreseeable future. The Trustees are of the view that the charity is a going concern. The implications for KCC as a going concern are addressed in note 1(a).

Trustees responsibility Statement

The Trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution.

They are also responsible for safeguarding the assets of the church and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Independent Examiners

We have appointed JCS Accountants Limited for this financial year.

Approved by the Trustees on the 19th June 2025

And signed on its behalf



Trustee

R. W. Robinson

Independent Examiner's Report to the Trustees of King's Church, Chessington

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 31 December 2024, which are set out on pages 16 to 27.

Responsibilities and basis of report

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

I report in respect of my examination of the CIO's accounts as carried out under section 145 of the Act and 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.

Independent examiner's statement

Since the CIO's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the CIO as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Report) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

5 Robin Hood Lane
Sutton, Surrey
SM1 2SW



Miriam Hickson CTA FCA
JCS Accountants Limited
Chartered Accountants

Date... 27 June 2025

Statement of Financial Activities

	Un- restricted Funds	Restricted Funds	Total Funds 2024	Un- restricted Funds	Restricted Funds	Total Funds 2023
INCOME AND ENDOWMENTS FROM						
Donations and legacies (Note 2a)	557,156	31,692	588,848	745,209	31,664	776,873
Other Trading Activities (Note 2b)	46,124	-	46,124	38,260	-	38,260
Investments – deposit interest	18,572	-	18,572	20,769	-	20,769
Total income and endowments	621,852	31,692	653,544	804,238	31,664	835,902
EXPENDITURE ON						
Charitable activities (Note 3)	778,355	30,357	808,712	738,901	28,968	767,869
Other expenditure - reduction in value of gifted property	21,193	-	21,193	-	-	-
Total expenditure	799,548	30,357	829,905	738,901	28,968	767,869
NET (EXPENDITURE)/INCOME	(177,696)	1,335	(176,361)	65,337	2,696	68,033
Transfers between funds	-	-	-	-	-	-
Net movement in funds	(177,696)	1,335	(176,361)	65,337	2,696	68,033
Funds brought forward	1,960,678	7,529	1,968,207	1,895,341	4,833	1,900,174
TOTAL FUNDS CARRIED FORWARD	£1,782,982	£8,864	£1,791,846	£1,960,678	£7,529	£1,968,207

There have been no recognised gains or losses, other than the results for the financial year, and all surpluses and deficits have been accounted for on an historical cost basis.

Balance Sheet as at 31 December 2024

	2024	2023
<u>FIXED ASSETS</u>		
Tangible Fixed Assets (Note 5)	1,267,268	1,269,126
Investment (Note 6)	<u>100</u>	<u>100</u>
	1,267,368	1,269,226
<u>CURRENT ASSETS</u>		
Debtors (Note 7)	223,509	249,738
Cash at bank and in hand	338,207	472,439
	<u>561,716</u>	<u>722,177</u>
<u>LIABILITIES</u>		
Creditors—Amounts falling due within one year (Note 8)	<u>37,238</u>	<u>23,196</u>
<u>NET CURRENT ASSETS</u>	524,478	698,981
<u>TOTAL NET ASSETS</u>	<u>£1,791,846</u>	<u>£1,968,207</u>
<u>THE FUNDS OF THE CHARITY:</u>		
Restricted income funds (Note 9)	8,864	7,529
Unrestricted general fund (Note 10)	360,705	532,362
Unrestricted fund for fixed assets (Note 10)	1,267,268	1,269,126
Unrestricted emergency fund (Note 10)	50,000	50,000
Unrestricted training fund (Note 10)	105,009	109,190
<u>TOTAL CHARITY FUNDS</u>	<u>£1,791,846</u>	<u>£1,968,207</u>

Approved by the Trustees and signed on their behalf

.....R. W. ROBINSON

.....C. BASS

19th June 2025.....Date

Statement of Cash Flows

	<u>2024</u>	<u>2023</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Net cash provided by (used in) operating activities	(147,053)	(134,920)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Dividends, interest, furlough grants & rents from investments	64,696	59,029
Proceeds from the sale of property, plant and equipment	-	-
Purchases of property, plant and equipment	(51,875)	(2,900)
NET CASH PROVIDED BY INVESTING ACTIVITIES	12,821	56,129
CASH FLOWS FROM FINANCING ACTIVITIES:		
Repayment of borrowing	-	-
Change in cash and cash equivalents in the reporting period	(134,232)	(78,791)
Cash and cash equivalents at the beginning of the reporting period	472,439	551,230
CASH AND CASH EQUIVALENTS AT THE END OF THE REPORTING PERIOD	£338,207	£472,439
RECONCILIATION OF NET INCOME/ (EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES.		
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	(176,361)	68,033
Adjustments for:		
Depreciation charges	53,697	48,383
Dividends, interest and rents from investments	(64,696)	(59,029)
Loss on the disposal of fixed assets	36	-
(Increase)/decrease in debtors	26,229	(15,719)
Increase/(decrease) in creditors	14,042	(1,588)
Gifted property in kind	-	(175,000)
NET CASH PROVIDED BY/(USED IN) OPERATING ACTIVITIES	£(147,053)	£(134,920)
<u>ANALYSIS OF CASH AND CASH EQUIVALENTS</u>		
Cash in hand	54,583	47,639
Short term deposits (instant access)	283,624	424,800
	£338,207	£472,439

Notes to the Accounts

1. Accounting Policies

The financial statements have been prepared in accordance with the Charities Statement of Recommended Practice (Charities SORP (FRS102)), Financial Reporting Standard 102 (FRS102), and the Charities Act 2011. They contain information about the church on its own, and consolidated figures to include its trading subsidiary have not been included as the group is too small to require consolidation. The Church meets the definition of a public benefit entity under FRS102.

The financial statements are drawn up on the historical cost basis of accounting. They are denominated in pounds sterling, rounded to the nearest pound.

The principal accounting policies adopted are set out below:

(a) **Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

(b) **Donations and Charitable Grant Income**

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received, and the amount of income receivable can be reliably measured. Charitable grants which have conditions which have not been fulfilled (as distinct from restrictions on the purpose for which they can be used) are treated as liabilities and only recognised as income when the conditions are achieved. Gifts in kind are accounted for at a reasonable estimate of their values to the charity or the amount actually realised.

Income received in circumstances where a claim for repayment of tax has been or will be made to HMRC is grossed up for the tax recoverable. Any amount of tax not yet reclaimed from HMRC is shown within the Charity's debtors.

(c) **Donations and Charitable Grants Expenditure**

Donations and charitable grants payable are recognised as expenditure at the earlier of when they are paid and when an outflow of economic benefit is probable.

(d) **Restricted and Unrestricted Funds**

Restricted funds are those received for use on specified purposes. Expenditure which meets those criteria is allocated to that fund. Unrestricted funds are those received or generated that can be used for the general purposes of the charity.

(e) **Income and Other Expenditure**

Interest income is taken into account when receivable and expenditure when incurred by the Charity, regardless of when payment is made.

(f) **Depreciation**

Freehold land is not depreciated. Depreciation is calculated to write off the cost, less estimated residual values of other tangible fixed assets over their estimated useful lives to the Charity. The annual depreciation rates and methods are as follows:-

Equipment	- 20% per annum on written down value
Furniture and Fittings	- 10% per annum on written down value
Minibus	- 20% per annum on written down value
Leasehold buildings	- over 50 years

Items costing less than £200 are written off in the year of purchase.

No depreciation is provided on freehold buildings. The trustees consider that the residual value is therefore so high as to render any depreciation charge or cumulative depreciation, immaterial. It is the church's policy to maintain these at least to their current standard and to charge to the statement of financial activities the cost of maintenance as incurred.

(g) **Pension Commitments**

The charity operates defined contribution arrangements for certain of the staff. Pension contributions are charged as expenditure when paid and are invested separately from the charity's assets.

(h) **Debtors**

Grants receivable and other debtors are included at the settlement amount due. Prepayments are valued at the amount prepaid.

(i) **Cash at Bank and In Hand**

Cash at the bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of opening of the deposit.

(j) **Creditors and Provisions**

Creditors and provisions are recognised where the charity has a present obligation arising from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are recognised at their settlement amount.

(k) **Financial Instruments**

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

(l) **Investments**

Investments have been included at historical cost as they are an unlisted investment for which a fair value is not available.

2. Income

(a) Donations and Legacies

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2024</u>	<u>2023</u>
Gifts by Gift Aid	410,131	-	410,131	424,456
Gifts for Sweden Fund	-	-	-	-
Tax Refunds	102,533	-	102,533	106,249
Gifts for Outreach	-	26,270	26,270	25,280
Gifted Property	-	-	-	175,000
Bequests	(1,038)	-	(1,038)	-
Donated Goods – Foodbank	-	5,422	5,422	6,384
Other Gifts	45,530	-	45,530	39,504
	<u>£557,156</u>	<u>£31,692</u>	<u>£588,848</u>	<u>£776,873</u>

(b) Other Trading Activities

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2024</u>	<u>2023</u>
Rental income from trading subsidiary	46,124	-	46,124	38,260
Donation from trading subsidiary	-	-	-	-
	<u>£46,124</u>	<u>£-</u>	<u>£46,124</u>	<u>£38,260</u>

3. Charitable Activities

	<u>2024</u>	<u>2023</u>
Staff Costs	442,394	426,111
Church Life	8,772	3,840
Communications and Media	15,275	7,974
Building and Running Costs	115,980	95,947
Local Outreach	8,351	7,958
Training and Discipleship	1,832	5,329
Youth and Family	7,441	7,964
UK and World Mission (Note 14)	143,187	147,479
Donated Goods – Foodbank	5,422	6,384
Miscellaneous Expenses	2,943	7,465
Depreciation of Equipment and Furniture	9,583	4,233
Depreciation of King's Centre	44,150	44,150
Governance Costs (Note 4)	3,382	3,035
	<u>£808,712</u>	<u>£767,869</u>

King's Church, Chessington Report - Year ended 31st December 2024

	<u>2024</u>	<u>2023</u>
Restricted expenditure included above:		
Gifts for Outreach	24,935	22,584
Sweden Mission Costs	-	-
Donated Goods – Foodbank	5,422	6,384
Training and Discipleship (Training Fund)	-	-
	<u>£30,357</u>	<u>£28,968</u>

4. Governance Costs

	<u>2024</u>	<u>2023</u>
Independent Examination Fees	3,382	3,035
Legal Advice	-	-
Safeguarding Review	-	-
	<u>£3,382</u>	<u>£3,035</u>

5. Tangible Fixed Assets

	<u>Leasehold Land & Buildings</u>	<u>Furniture, Fittings & Equipment</u>	<u>Total</u>
Cost at 1 st January 2024	2,207,454	119,548	2,327,002
Additions	-	51,875	51,875
Disposals	-	(419)	(419)
At 31 st December 2024	<u>2,207,454</u>	<u>171,004</u>	<u>2,378,458</u>
Depreciation			
at 1 st January 2024	958,100	99,776	1,057,876
Charge for year	44,150	9,547	53,697
Released on Disposal	-	(383)	(383)
At 31 st December 2024	<u>1,002,250</u>	<u>108,940</u>	<u>1,111,190</u>
Net Book Values			
At 31 st December 2024	<u>£1,205,204</u>	<u>£62,064</u>	<u>£1,267,268</u>
At 31 st December 2023	<u>£1,249,354</u>	<u>£19,772</u>	<u>£1,269,126</u>

6. Investment

	<u>2024</u>	<u>2023</u>
Shares in trading subsidiary	100	100
	<u>£100</u>	<u>£100</u>

The church owns 100% (via nominees) of the share capital of K. C. Chessington Limited, a company established to manage the various activities undertaken in the church-owned King's Centre Building. The church receives rent from K. C. Chessington Limited for making the building available.

At 31st December 2024, the net assets of K. C. Chessington Limited amounted to £22,196. It had gross income for the year of £308,698 and total expenditure of £293,369, resulting in a net profit before tax of £15,329.

7. Debtors

	<u>2024</u>	<u>2023</u>
Income Tax Recoverable	26,269	26,791
Other Debtors	39,240	47,947
Assets held for re-sale	158,000	175,000
	<u>£223,509</u>	<u>£249,738</u>

8. Creditors: Amounts Falling Due Within One Year

	<u>2024</u>	<u>2023</u>
Social Security and Other Taxes	11,850	11,736
Other Creditors	25,388	11,460
	<u>£37,238</u>	<u>£23,196</u>

9. Restricted Funds

	<u>Balance at 1.1.24</u>	<u>Income</u>	<u>Expenditure</u>	<u>Transfers</u>	<u>Balance at 31.12.24</u>
Outreach	7,529	26,270	(24,935)	-	8,864
Donated Goods – Foodbank	-	5,422	(5,422)	-	-
	<u>£7,529</u>	<u>£31,692</u>	<u>£(30,357)</u>	<u>£-</u>	<u>£8,864</u>

King's Church, Chessington Report - Year ended 31st December 2024

	<u>Balance at 1.1.23</u>	<u>Income</u>	<u>Expenditure</u>	<u>Transfers</u>	<u>Balance at 31.12.23</u>
Outreach	4,833	25,280	(22,584)	-	7,529
Donated Goods – Foodbank	-	6,384	(6,384)	-	-
	<u>£4,833</u>	<u>£31,664</u>	<u>£(28,968)</u>	<u>£-</u>	<u>£7,529</u>

The outreach fund represents gifts received for specific missionary or Christian outreach causes.

The Training Fund is to finance the training of individuals in Christian Ministry.

The Mission Sweden Fund is to support Ben and Emelie Clark in planting a church in Gothenburg, Sweden.

10. Unrestricted Funds

	<u>Balance at 1.1.24</u>	<u>Transfer Between Funds</u>	<u>Income</u>	<u>Expenditure</u>	<u>Balance at 31.12.24</u>
Designated Fund for Fixed Assets	1,269,126	(1,858)	-	-	1,267,268
Emergency Fund	50,000	-	-	-	50,000
General Fund	532,362	1,858	621,852	(795,367)	360,705
Training Fund	109,190	-	-	(4,181)	105,009
	<u>£1,960,678</u>	<u>£-</u>	<u>£621,852</u>	<u>£(799,548)</u>	<u>£1,782,982</u>

	<u>Balance at 1.1.23</u>	<u>Transfer Between Funds</u>	<u>Income</u>	<u>Expenditure</u>	<u>Balance at 31.12.23</u>
Designated Fund for Fixed Assets	1,314,609	(45,483)	-	-	1,269,126
Emergency Fund	50,000	-	-	-	50,000
General Fund	419,649	45,483	804,238	(737,008)	532,362
Training Fund	111,083	-	-	(1,893)	109,190
	<u>£1,895,341</u>	<u>£-</u>	<u>£804,238</u>	<u>£(738,901)</u>	<u>£1,960,678</u>

11. Analysis of Net Assets Between Funds

	Unrestricted Funds	Restricted Funds	Total Funds
Tangible Fixed Assets	1,267,268	-	1,267,268
Investment	100	-	100
Current Assets	552,852	8,864	561,716
Creditors – less than one year	(37,238)	-	(37,238)
Balance at 31 st December 2024	£1,782,982	£8,864	£1,791,846

	Unrestricted Funds	Restricted Funds	Total Funds
Tangible Fixed Assets	1,269,126	-	1,269,126
Investment	100	-	100
Current Assets	714,648	7,529	722,177
Creditors – less than one year	(23,196)	-	(23,196)
Balance at 31 st December 2023	£1,960,678	£7,529	£1,968,207

12. Employee Information

Staff Costs Comprise:

	2024	2023
Wages and Salaries	367,425	352,551
Social Security Costs	29,811	29,794
Employer's Contribution to Defined Contribution Pension Schemes	35,576	33,199
	£432,812	£415,544

The average number of employees during the year calculated on the basis of full-time equivalents was as follows:

	2024	2023
Paid Trustees	1	1
Staff	9	10
	10	11

The number of employees with emoluments exceeding £60,000 fell within the following bands:

	2024	2023
£60,000 - £70,000	2	2
£70,000 - £80,000	1	1
	3	3

13. Related Party Transactions

During the year, trustees and persons with a family connection received the following amounts as a result of their employment by the church. The payments were made in accordance with the church constitution and include payments, recharged to the church's trading subsidiaries.

<u>Trustee</u>	<u>2024</u> £	<u>2023</u> £	<u>Family Member</u>	<u>2024</u> £	<u>2023</u> £
Gross Salary					
M. Tindall	70,476	66,585	J. Tindall	-	420
G. Gentry	-	-	C. Gentry	26,361	24,578
J. Akhurst	-	-	B. Akhurst	1,884	734
Pension					
M. Tindall	7,047	6,658	J. Tindall	-	42
G. Gentry	-	-	C. Gentry	2,636	2,458

The total remuneration to key management personnel amounted to £264,321 (2023 £310,014).

During the year, the Trustees were reimbursed a total of £5,151 for expenses incurred on church business (2023 £8,012).

K.C. Chessington Ltd (subsidiary)

During the year, the church received rent totalling £46,124 (2023: £38,260) from K.C Chessington Ltd. There was also a balance of £8,016 due to the company (2023: £2,241 due from the company) at the year end.

14. Missionary and Outreach Support

	<u>2024</u>	<u>2023</u>
Grants were made to the following organisations during the year:		
<i>UK and World Mission</i>		
Caring For Life (Christian Social Support)	6,041	5,199
Essex Gospel Partnership	5,000	7,500
FIEC (Evangelical Church Network)	9,662	12,079
Friends of Mandritsara Trust (Good News Hospital – Madagascar)	6,582	6,093
Hope for Children - Latvia (Support for Disadvantaged Children)	5,729	5,199
Hope Health Action – Haiti (Medical Relief)	-	2,000
Insight (RBK Christian Schools Worker Trust)	12,000	12,000
Leyton Community Church (Blackpool)	5,000	5,000
London City Mission (Christian Outreach)	3,300	3,300
Mission Sweden (Church Plant in Gothenburg)	50,408	50,316
OMF – Other (Support for Missionaries)	2,200	4,400
Peak Trinity Church (Bakewell, Derbyshire)	-	3,000
Release International (Support for Persecuted Christians)	3,000	9,093
Sharing Lives (Community Support and Befriending)	1,000	1,000
Short-term Mission	1,500	-
Stockwell Baptist Church	10,000	10,000
Through the Roof/Wheels for the World (International Disability Support)	9,883	3,600
Training Grants to Individuals	4,182	-
UCCF (University Christian Outreach)	1,100	1,100
UFM – Arab Focus Media	3,300	3,300
Vereinigte Deutsch Missionshilfe E.V. (Support for Missionaries)	3,300	3,300
	<u>£143,187</u>	<u>£147,479</u>
	<u>2024</u>	<u>2023</u>
<i>Outreach - from Restricted Funds (included within analysis above)</i>		
Caring for Life	6,041	5,199
Friends of Mandritsara Trust	6,582	6,093
Hope Health Action – Haiti	-	-
Hope for Children (Latvia)	5,729	5,199
London City Mission	-	-
Mission Sweden	-	-
Mission Without Borders	-	-
Release International	-	6,093
Through the Roof/Wheels for the World	6,583	-
	<u>£24,935</u>	<u>£22,584</u>

